

EISD

PROCEDURES

MANUAL

(UPDATED 6/5/17)

Edgewood ISD - Procedures Manual Contents (6/5/17)

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Edgewood ISD - Procedures Manual

The purpose of this manual is to provide structure and consistency for procedures.

This document is not all inclusive. From time to time situations will arise that require careful thought and consideration by both campus administration and district administration.

Every effort needs to be made to research district legal and local board policy before a questionable situation occurs.

Please keep the Administration Office informed on known issues so that we can all work together to solve potential problems.

Remember that financial procedures are fully auditable, so every effort must be made to provide and keep accurate detailed information for full disclosure purposes.

Student Activity Funds (Fund 865):

Activity Funds consist of money received and held by the campus to be expended for the benefit of students in accordance with District Policy. The District is required to provide stewardship by properly accounting for these auditable funds.

The Campus Principal is responsible for all campus activity funds, as well as the Campus Administrative Assistant, Campus Sponsor, and the District's Business Manager. Approvals must be gained by the Campus Principal before checks are written to pay for any activity account purchase.

Student Activity Fund accounts on each campus are the property of student groups, such as student athletics, yearbook, cheer, National Honor Society, Band, etc....The number of accounts per campus vary by how many organized student groups each campus sponsors.

Decisions on the use of club funds are the concern of the specific student groups to whom the funds belong, as long as the decisions regarding the use of the funds do not conflict with Board policy and/or legal regulations or restrictions. If your group is a National Organization, bylaws should be maintained by individual groups to address how money is raised and expended by the group.

Recordkeeping for Student Activity Funds:

Sponsors are responsible for maintaining accurate records of all financial transactions of a club or organization. Keep in mind that the money belongs to the students in the group and shall be spent for their direct benefit. Sponsors shall have authority over the fund, but shall involve the students in the decision making as age appropriate. Records are subject to review at any time and will also be reviewed by an auditor during the yearly financial audit.

Please keep the following documentation on your Organization:

- Notes regarding the election of Student Officers of the group if age appropriate
- Copies of money receipts and Student Activities Fund Deposit forms
- Copies of invoices accompanied by request for check disbursement
- Detailed records, by student, of fundraising proceeds
- Minutes of the organizational meetings which detail attendance to the meeting, discussion of fund raising activities, and review and approval of expenditures by the group.
- If you are a sponsor of more than one organization, never co-mingle your funds or deposits.
- Sponsors could bear the responsibility for any missing deposits or deposit shortages if funds are not verified in the presence of another person.
- All activity account records must be maintained for a period of five (5) years.

Collection of Funds for Student Activity Funds:

All employees that handle money and financial transactions at the district or campus level are expected to act with integrity and due diligence in an ethical manner.

The following procedures should always be followed when receiving money or checks:

- Verify checks are made out to the correct **campus** (not group name). If not, see Administration Office for endorsement.
- At least two people shall be present during the collection and verification of money. Accurate records should be made regarding the money and any discrepancies should be resolved at the time of the verification.
- Both people involved in the money count verification should sign the Student Activities Fund Deposit documentation.
- When taking a check, amount of purchase only and no post-dated checks. Make sure the check has a name and address preprinted on the check. Ask the person writing the check to provide their:
A.) DL number and B.) phone number
- Do not hold checks. All checks need to be deposited within one week of receiving them.

- Personal check cashing by employees is prohibited. Likewise, cash shall not be removed from collections and replaced with the employee's personal check.
- Acceptance of one check for the entire amount of a student's fund raising activity is not permitted.
- No employee should ever ask anyone to have checks made out to the employee.
- Never hold money to cash personal checks, make change, or make purchases. Keep the money intact and the amount of cash and checks received for deposit should go in exactly as it was received.
- The counted money should be locked up in a secure location at the school district until delivered to the bank or the Administration Office.
- Sponsors, teachers, or other employees should never take money home or keep it unsecured in classrooms or offices after hours.
- When money is received after hours, or on weekends, see your Principal or call Administration Office for further instructions on how to safeguard the money.
- Cash collections may not be used to purchase supplies, refreshments, or any other product or service – Employee is to request a check disbursement to pay for anything spent by the campus or district.
- Never send cash or checks through interoffice mail or with students.

Returned checks from Student Activity Funds:

When an insufficient funds check is returned by the bank, if it is a campus level activity account check, the Sponsor, and Campus Administrative Assistant should work together to contact the person in an effort to recover the money. If you are uncomfortable in doing this, please ask your Campus Administrative Assistant or the District's Business Manager for help in this matter.

Found Money:

Unclaimed money that is found on the campus should be turned into the Campus Administrative Assistant, and should be receipted into the main campus fund account.

Depositing Money for Student Activity Funds:

- At least two people shall be present during the collection and verification of money. Both individuals shall sign the Student Activities Fund Deposit for verification that they have counted money being deposited.
- Complete the Student Activities Fund Deposit form at the time of counting the deposit. It is contained in this Procedures Manual.
- Verify checks are made out to the correct **campus** (not group name). If not, see Administration Office for endorsement.
- Endorse checks with appropriate information, using a stamp if available.
- Get a deposit slip from the Campus Administrative Assistant and make them aware of the deposit that will be going into their account. Total the deposit slip and write on the deposit slip the following: Group name, date of deposit, and method by which funds were generated.
- Please give Campus Administrative Assistant exact amount that the deposit is for.
- All money received must be deposited into District approved bank accounts.
- All money must be deposited before the last day prior to any prolonged absence, such as a holiday.

Writing a check from Student Activity Funds:

Income received from a specific group shall be expended for that group. The Campus Principal shall ensure that expenditures from these accounts are spent for the intended purpose of the group only and shall not be diverted for other uses. You will need an Activity Check Request form which is contained in this Procedures Manual.

Permission needs to be granted by Campus Principal to spend the group's money. Also, minutes from the student group meeting indicating student permission to spend money (as age appropriate) needs to accompany the Activity Check Request.

Subject to School Board Policy, and the approval of the Campus Principal, the funds can be used for:

- Trips – Related to Student activities that are considered educational in nature or for student scholarships, competitions.
- Scholarships awarded to students on the basis of educational merit. Scholarships shall be paid directly to the educational institution of the student's choice, after proof of enrollment has been established.
- Awards and Prizes – Money raised in the School's name should NOT be used to pay cash awards or to buy cash prizes for individuals. Certificates, trophies, plaques or other means of recognition of nominal value may be purchased from funds in recognition of scholastic, attendance or fundraising activities of students.
- Gifts – If funds raised by the student body or student groups are used to purchase gifts for a guest speaker or adult volunteer, minutes reflecting the action taken by the student group to award the gift must be attached to the purchase order.
- Supplies – Supplies for the group to use while performing their group activities may be purchased with funds as designated in meeting minutes.
- Cash awards may be given by a fundraising company.

Regarding taking up donations or gifts to charities and individuals:

According to our Auditor, Student Activity Funds are considered public funds (fund raisers). State law prohibits using public funds for gifting purposes. Therefore, students can take up a collection and give to charities or individuals, but can NOT do so with student earned, fund raiser money. Never deposit future gifts/donations into a student activity account. Never write a check for a gift/donation from a student activity account.

Fund Raising Activities:

- All fund raising activities must be approved by the Campus Principal at least 30 days in advance of being scheduled.
- Sponsors shall complete and submit an Application/Final Report for Fund Raising Activity to the Campus Principal, who will then present the application to the Superintendent for approval.
- Each student group is allowed to hold two one-day fundraisers per calendar year, one per semester, which will be tax exempt.
- Please remember the sale must take place on one day, as directed by the Sales and Use Tax Bulletin developed by the State Comptroller.
- Pre-order sales can be done as a one-day sale.
- If you are selling items for a fund raiser, verify whether those items are taxable items and be prepared to submit sales tax forms and payment at the end of the sale. Collecting and Remittance of Sales Tax handout is in this Procedures Manual.
- Generation of student activity funds shall not in any way compete with the district's National School Lunch Program (NSLP). Effective July 1, 2014, the United States Department of Agriculture (USDA) will limit the types of foods and beverages that may be sold to Students at school during the school day. (Note: The school day is defined by the USDA as: the period from the midnight before, to 30 minutes after the end of the official school day.)

Campus Activity Funds – Fund 461 – PRINCIPALS ONLY

- These principal/teacher funds may be used for campus improvement, hall decorations, faculty incentive/appreciation such as breakfast, lunch, t-shirt, etc.
- Only Campus Principals have the ability to request these funds from the district.
- Expenditures must still receive approval through the Administration Office before funds are dispersed.
- Campus drink machine sales generate money for these projects.
- Drink machine deposits are handled in the Administration Office.
- Drink machine fund balances are limited in the beginning of the year so plan accordingly.

Travel Guidance:

If you need to attend a workshop or a conference, please submit using the Purchasing system in TXEIS to get approval to attend the workshop or conference.

Then, follow the instructions below to secure your travel arrangements, such as credit card, gas card, or meal reimbursement to attend a workshop or conference.

Securing Credit Card, Gas Card, or Meal Reimbursement permission during travel:

The form needed to request permission for credit card, gas card, or meal reimbursement is called: Employee Travel Authorization Request. It is located in this Procedures Manual.

This paper form needs to be submitted to your supervisor. Once the Employee Travel Authorization Request has been approved by your supervisor, you may begin making travel arrangements through the Administration Office.

Please call the Administration Office at least three days in advance of your trip to make sure that the Administration Office has your Employee Travel Authorization Request. If traveling as a group, one person may pick up travel documents and credit cards.

The District's credit card will be used to charge a hotel room, if one is needed. A hotel occupancy paper will be provided and needs to be turned into the hotel. When you check out from the hotel, make certain state sales tax has not been charged. It needs to be removed from your invoice. If parking fees need to be paid, please attempt to pay that at the hotel desk, so that sales tax can be removed from the parking fees as well. A sales tax exemption form will also be provided for use as necessary.

Keep itemized receipts for meals purchased. The district cannot pay tax or tip on these receipts. Sales tax exemption forms are available in the Administration Office to have meal tax taken off at the point of sale. Do not purchase each other's meals as this complicates the comparison of receipts during an audit.

Approved amounts for reimbursement of meal purchases each day are as follows:

\$9 for breakfast

\$11 for lunch

\$13 dinner

These amounts cannot be exceeded, per meal, on the day you are leaving or returning. For example, if you get a \$25.00 dinner, on the day you leave or come back, you would only be reimbursed the \$13.00 for that dinner meal. Be careful NOT to eat directly on your way out of town or back into town. Purchase meals much farther away than Edgewood as you are leaving or coming back.

On full days away for travel, the district will pay up to \$33.00 for your meals total for the day with the itemized receipts, whether that is one meal or up to three.

Securing a vehicle for travel:

The form you will need to use for requesting a vehicle is now located online.

Go to the Edgewood ISD website, go to Technology, go to Lisa Short's page, take the EISD Online Forms link, under EISD forms, take the Transportation link, and you will be given a form called: EISD Transportation Request to fill out and submit online. This form will be relocated to Gaggle after school starts. Mrs. Short will inform you of the migration date.

Make arrangements using the online system regarding securing the school vehicle for your trip. Permission is required in advance to be able to use your own personal vehicle for travel.

Fuel cards are available in the Administration Office to be picked up before your departure. If you must purchase fuel while on your trip, please put only enough fuel in the vehicle to get back to Edgewood.

Other Online Forms:

To find these forms online:

Go to the Edgewood ISD website, go to Staff, EISD Online Forms link.

ADMIN STAFF ABSENT REQUEST
HS STAFF ABSENT REQUEST
MS STAFF ABSENT REQUEST
IS STAFF ABSENT REQUEST
ES STAFF ABSENT REQUEST
SPECIAL EDUCATION STAFF ABSENT REQUEST
CAFETERIA STAFF ABSENT REQUEST
TRANSPORTATION REQUEST
EXTRA BUS DRIVING
TECHNOLOGY REPAIR
INSTRUCTIONAL COACHING ASSISTANCE
MAINTENANCE REPAIR
NEW STUDENTS
POSTER PRINTER

Purchase Requisition/Purchase Order – District Purchases Only

Except for travel, which will still be on paper and is covered in another section of this handout, you will be using the TXEIS system, "Purchasing" link to make classroom purchases or register for workshops or conferences. There will be a PowerPoint available online and a video available online in the near future to give you a step-by-step about how to key in the order into the Purchasing system.

Before you get ready to key in the data of your request, research your prices and pick a vendor to order from.

- Check to see if the company is a vendor of the district. If not, request a w-9 and send information to Administration Office including name of the company, address, phone number, fax number, and point of contact.
- You cannot request a purchase from a company who is not a vendor. Therefore, make sure the Administration Office has the W-9 before you enter the Purchasing system in TXEIS to make your request.
- Purchases from vendors that operate on a cash basis only – those who do not accept purchase orders, or credit cards, or checks at end of month, will not be allowed.
- Some vendors offer discounts. A discount sheet of our more frequently used classroom supply vendors is included with this Procedures Manual.
- You are also welcome to look at the Region 7 Purchasing Cooperative to see if you can get a better price from these awarded vendors. Go to Region 7 homepage, www.esc7.net, and on the right – take the "Find a Vendor (purchasing)" link. Type in your search criteria.

Follow instructions from the PowerPoint or the online video to complete your online Purchasing request.

- Your Campus Principal, your Athletic Director, or your Director is your first approver. An email will follow an approval stating you can place your order and a Purchase Order # will be generated. Once approved, please print so that you can keep a copy as reference. Your name shows up on the printed Purchase Order as the originator/requestor.
- Wait on the approval. You run the risk of paying for items yourself without approval. This includes hall supplies, room supplies, etc.
- All packages are delivered to the Administration Office. Please make sure your name is listed on the originator/requestor line of your Purchase Order for delivery.
- If a packing slip and/or invoice is in the box, return it and a copy of the Purchase Order back to the Administration Office within a week of order fulfillment signed and dated that it is ready to be paid.
- Backorders: Keep track of them. If it is going to be more than a month, cancel them and reorder using a new PO.
- Checks will be cut at the end of the month in Administration Office to pay your vendor.

IF YOU ARE ATTEMPTING TO ORDER MATERIALS THAT COME OUT OF CAMPUS FUNDS, DO NOT USE THIS PURCHASING SYSTEM IN TXEIS.

- Checks at campus level will be written as determined by Campus Principal. Ask permission from them. It is still a paper system at this time, please reference "Student Activity Funds" section of this procedures handout.

FORMS SECTION

Student Activity Fund 865 Deposit

Student Activity Fund 865 Check Request

Application/Final Report for Fund Raising Activity (2 pages)

Collecting and Remittance of Sales Tax (2 pages)

Sales Tax and Use Bulletin

Campus Fund 461 Deposit

Campus Fund 461 Check Request

EISD Transportation Request (Online form only)

Bus Driver Procedures

EISD Travel/Meals/Field Trip Expense Authorization Request

EISD Travel Guidance

EISD Travel Overview

Credit Card Usage Guidelines

Credit Card Usage Training (completed and retained at Business Office)

Request for Purchase District Check/Credit Card Usage

Amazon Purchasing Procedures

EISD Request for Purchase (to obtain permission from Principal/Supervisor before making purchase)

Programs Requisition Request for Purchase Order (Federal Programs, 2 pages)

Conflict of Interest – Purchasing

Conflict of Interest – Employment

Collecting and Remittance of Sales Tax

Unless you have been pre-approved for your **ONE DAY** fundraiser, you will need to prepare to collect sales tax on all taxable sales.

A few examples of Taxable Sales: Yearbooks, football programs, ribbons, T-shirts, candles, cups, books, school supplies

- **How do you prepare to collect enough on your sale to cover the cost of the sales tax?**

Example:

1. Plan to sell a mug for \$5.00 and collect from the customer \$5.00.
2. Take the sales price of the item (\$5.00) and divide by 1.0825
 $\$5.00 \text{ mug} / 1.0825 = \4.62 TAXABLE SALE AMOUNT per item
3. You sell 80 mugs
 $80 \text{ mugs} \times \$4.62 \text{ (Taxable Sale Amount)} = \369.60 TOTAL SALES
4. $\$369.60 \times 8.25\% = \30.49 TAX DUE
5. Are you collecting enough money from step 1 to cover the original invoice and the tax due?

Worksheet for sponsors to determine tax:

Price of item: _____ divided (/) by 1.0825 = _____ TAXABLE SALE AMOUNT per item

Taxable Sale Amt per item: _____ X Quantity Sold: _____ = _____ Total Sales (Line 1 Tax Form)

Total Sales: _____ X 8.25% = _____ = Tax Due (Amount a check will be written for from your activity acct - Line 5 Tax Form)

If you have multiple items for sale at different prices, please see back of this form to figure Total Sales

AMOUNT OF TAX TO REMIT TO COMPTROLLER ON THESE SALES:

There is a form provided by the office for quarterly remittance of tax that must be filled out by the office. You may be asked for this information as they fill out the quarterly form in order to prepare your check from your activity account.

Line 1: _____ Total Sales (Rounded to whole dollar)
Line 2: _____ Total Sales (Repeat)
Line 3: _____ Should be zero
Line 4: _____ Total Sales (Repeat)
Line 5: _____ Line 4 X .082500 Should match your Tax Due
Line 6: _____ Line 5 X .005 Early Filing Discount- we apply this
Line 7: _____ Should be zero
Line 8: _____ Line 5 (-) Line 6 Tax Due (-)Early Filing Discount
Line 9: _____ Should be zero
Line 10: _____ Same as Line 8 Total Amount Due and Payable

Sponsor's Signature: _____ Date: _____

Activity Acct: _____

If you have multiple items for sale at different prices, please use as many lines as necessary to figure Total Sales

Item 1:

Price: _____ divided by 1.0825 = Taxable Sale Amt: _____ X # Sold: _____ = _____ Total Sales

Item 2:

Price: _____ divided by 1.0825 = Taxable Sale Amt: _____ X # Sold: _____ = _____ Total Sales

Item 3:

Price: _____ divided by 1.0825 = Taxable Sale Amt: _____ X # Sold: _____ = _____ Total Sales

Item 4:

Price: _____ divided by 1.0825 = Taxable Sale Amt: _____ X # Sold: _____ = _____ Total Sales

Item 5:

Price: _____ divided by 1.0825 = Taxable Sale Amt: _____ X # Sold: _____ = _____ Total Sales

Item 6:

Price: _____ divided by 1.0825 = Taxable Sale Amt: _____ X # Sold: _____ = _____ Total Sales

Item 7:

Price: _____ divided by 1.0825 = Taxable Sale Amt: _____ X # Sold: _____ = _____ Total Sales

Item 8:

Price: _____ divided by 1.0825 = Taxable Sale Amt: _____ X # Sold: _____ = _____ Total Sales

ADD UP all of your Total Sales _____ **ROUND YOUR TOTAL SALES UP OR DOWN TO NEAREST WHOLE DOLLAR**

Place this number on the Tax Form on Lines 1, 2, and 4.

FIGURE YOUR TAX on Total Sales (Rounded to nearest whole dollar): _____ X .0825 = _____ Tax Due

Place this number on the Tax Form on Line 5.