

STUDENT ACTIVITY FUNDS

– Fund #865

Cash Handling/Deposit Procedures
School Year 2020-2021

Prepared by Financial/Accounting

Highlights of Topics

- ❖ Purpose of Student Activity Funds
- ❖ Where Do Student Activity Funds Come From
- ❖ Staff Responsibilities
- ❖ Preparing Cash Remittance/Deposit Slip
- ❖ Preparing Deposit Bag
- ❖ Delivery of Deposit bag to Accounting
- ❖ Forms Commonly Used
- ❖ Successful Record Keeping
- ❖ Reminders and New Change
- ❖ Gate Receipts Coding
- ❖ Available Resources

What is the purpose of Student Activity Funds?

To provide students an opportunity to take part in co-curricular activities and outside classroom experiences that are not part of the regular curriculum.



Where Do SAF Come From?

Monies accumulated for students from resources such as:

- Fundraisers- school approved
- Donations
- Gate receipts
- Student Fees



Note: Crowdfunding is NOT approved by SAISD.

How are SAF Managed?

- Compliance with written procedures found in SAF guidelines
- Use of Fund #865 for recordkeeping
- Monthly Financial reports for Principal and Club Sponsors
- Random internal audits

Staff Responsibilities for Student Activity Funds

Campus Principal

Overseeing proper collections, disbursements & safekeeping of monies in a safe



Staff Responsibilities for Student Activity Funds

Club Sponsor

- ✓ Submit form ADM-17 to request authorization to conduct fundraiser prior to the start of fundraiser; collection of student monies; preparation of cash reconciliation report;
- ✓ Preparation of income & expense report and, monitoring club account(s).

Staff Responsibilities for Student Activity Funds

Bookkeeper and/or Secretary

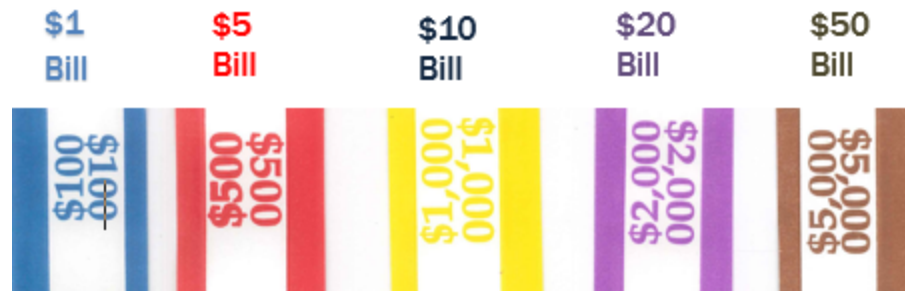
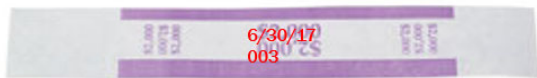
- ✓ Maintain accurate and timely recordkeeping
- ✓ Two persons present for verification of sponsor's cash reconciliation report
- ✓ Daily bank deposits for money on hand
- ✓ Securing money under lock & key at all times including deposit bag

Staff Responsibilities for Student Activity Funds

- ✓ Handing over deposit bag only to armored car service
- ✓ Distribute gate receipts **50/50**
- ✓ Maintain updated SAF logs found in "share point"
- ✓ Provide monthly reports to sponsors
- ✓ Retain SAF records for **5** years

Currency Preparation

- Strap 100 bills of each denomination together which will create a “Full Fed Ready Strap”
- Identify each strap with **date** and **campus number**.



Checks

- Checks must be face up in the same direction. Batches should not exceed 150 items.
- Prepare calculator tape listing for each batch of checks, include decimal.
- List total amount of checks, money orders & traveler checks on the deposit slip in the check section.

Loose Coin (Any size/color envelope)

- Place coin (up to \$25) in a sealed envelope.
- Record coin amount on the envelope and place in the deposit bag (do not roll coin)



Preparing Deposit Slip

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT		DEPOSIT SLIP		ACTIVITY FUND CASH REMITTANCE FORM	
Date	6/21/18	Receipt No.	No 005652		
Campus Name & No.	EDISON HIGH SCHOOL 003	Bag Number			
Club Account(s)	Club Name(s)	AMOUNT	Currency	\$ 2,000.00	
2111	Hospitality	\$ 901.20	Coins	\$12.00	
2301	Art Club	8,110.80	Checks	\$7,000.00	
2 1 3 8	Sales Tax Due (if applicable)		TOTAL	\$ 9,012.00	
Source of Funds	TOTAL DISTRIBUTION \$ 9,012.00				
Sponsor Signature	popcorn fundraiser				
Received by	First and Last name				
	Bookkeeper/Secretary				

DISTRIBUTION: White Copy - Bank Yellow Copy - Sponsor Pink Copy - Campus

0003 40000931: [REDACTED] 5???

- ❖ List dollar amount for each component (currency, coin & checks).
- ❖ Include **ONE** deposit slip per deposit bag.
- ❖ Include date, bag number and location name on deposit slip.
- ❖ Include club account number, name and amount.
- ❖ Include sales tax amount, if applicable.
- ❖ Include the sum of all listed amounts for "Total Distribution"
- ❖ Include the fundraiser name for "source of funds" Example. Cookie dough
- ❖ Include the "sponsor's signature"
- ❖ Include the signature of the bookkeeper or secretary for "Received by"

Bag Preparation

- Combine all loose currency that does not fit the “full fed ready strap” using paper clip and/or rubber band. Bills should be flat.
- Prepare a currency breakdown by denomination on front of the bag and provide a calculator tape inside the bag.

1. Complete the requested information in ball point pen.
 2. Remove bag control tear-strip at the top of the bag and save it for your records.
 3. Place currency and coin in the opaque portion of the bag (Limit coins to 4 rolls). Place only one deposit in each bag.
 4. List the bag number on the deposit slip and provide us with an original and a duplicate. Place deposit slips, checks, change order requests, and change order payments in the window enclosure on the back of bag.
 5. Double-check to ensure that the bag is properly sealed.

DENOMINATION	# OF BILLS	AMOUNT
100's		\$
50's	10	\$ 500.00
20's	50	\$ 1,000.00
10's	40	\$ 400.00
5's	10	\$ 50.00
2's	0	\$ 0.00
1's	50	\$ 50.00
	Coins	\$ 12.00
	CURRENCOIN TOTAL	\$ 2,012.00
	Checks	\$ 7,000.00
	TOTAL DEPOSIT	\$ 9,012.00

SAISD + School Name
 CUSTOMER NAME
 Campus Number
 STORE # OR STREET ADDRESS
 Enter Account Number
 ACCOUNT #
 Enter Date
 DATE
 \$9,012.00
 DEPOSIT AMOUNT \$
 Signature Here
 Signature of person preparing deposit

Include the following:

- SAISD + School Name
- Campus Number
- Account Number-xxx5777
- Date
- Total Deposit Amount
- Signature of person preparing the bag
- # of Bills & Amount (with decimal)

Preparing multiple deposit bags for Shipping-Consolidation

Clear Bag - size 15" X 20" or 19" X 28"

- If 2 or more bags are sent from the same location a manifest form must be completed and placed in a larger bag.
- Manifest form, in excel format, will be available on the SAISD SAF Website. See sample on next slide.
- The manifest should include each bag number & the grand total of each bag within.
- Include the campus name and campus number on the bag.
- Include the total amount of the manifest on the shipping bag.

Preparing multiple deposit bags for Shipping-Consolidation



San Antonio ISD • 141 Lavaca St. • San Antonio, TX 78210

Deposit Bag Manifest *

* Place in shipping consolidation bag

Shipping Consolidation Bag No. ss13231563 Deposit Date: 7/20/2017
 Campus Name: EDISON HS Campus No. 003

Item No.	Bag Control No.	Declared Deposit Amount
1	1711033	56.35
2	1741034	100.00
3	1711035	50.00
4	1711036	50.00
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		

GRAND TOTAL \$ 256.35

Prepared by: John Smith Printed Name
 Frost Bank Teller Number _____
John Smith Signature



Cont.

- Remove the tear-off record and load contents into the shipping bag.
- Place bag on a flat surface front side down and fold security tape *AWAY* from bag opening.
- Remove release liner to expose adhesive.
- Press flap down & press closed. The bag should be properly sealed after this point.

DO NOT USE BAG if the words "**VOID TAMPERING ACTIVATED**" appear on the security tape. This is an indication that tampering may have occurred.

When to use a Large Coin Bag

- The large coin bag will be used for the penny drive and other large coin deposits.
- Include deposit slip.

NOTE "FROM" Information MUST be filled in.

DATE Insert Date

FROM School Name

Campus Number

TO FROST

DOLLARS	\$	
HALVES	\$	
QUARTERS	\$	50.00
DIMES	\$	15.30
NICKELS	\$	5.05
PENNIES	\$	3.00
MIXED BAG	\$	
SUBJECT TO COUNT	\$	
GRAND TOTAL	\$	73.35

DEPARTMENT _____ TELLER NO. _____

SAID TO CONTAIN _____

BAG _____ OF _____

AUTHORIZED SIGNATURE _____



Review of Deposit Preparation

- Accurate & legible deposit ticket
- Insert **ONE** deposit ticket per bank bag
- Proper bag packaging and sealing
- No "over" filled deposit bag
- Consignment of deposit bag to Brinks

CONSIGNMENT OF CAFETERIA DEPOSIT BAGS

It is important that every SAISD campus, **with no exceptions**, adhere to the following procedures for safeguarding all District deposits.

- Armored car couriers are instructed to pick up all deposits only from the main school office due to time constraints in order to stay on schedule.
- A cafeteria manger is responsible for preparing and properly sealing daily deposit bag before delivering to secretary/bookkeeper.
- A secretary/bookkeeper should refuse to take a cafeteria deposit bag only when a bag is not properly sealed. This includes checking for **“void tampering activated”**. Before cafeteria manger leaves school office, ask the person to seal deposit bag before you take it.
- It is the responsibility of the secretary/bookkeeper to accept the cafeteria deposit to ensure deposit is handed to courier preferably on the same day.
- A secretary/bookkeeper should **“never”** refuse to accept a cafeteria deposit bag even when delivered late to the school office.
- If a cafeteria deposit bag is delivered after the courier has left for the day, it is the responsibility of the secretary/bookkeeper to secure deposit bag overnight under lock & key until next day’s armored car service.
- If a cafeteria deposit bag is not being delivered to secretary/bookkeeper, please notify **Shannon Thompson**, Asst. Director of CNP Accounting, at **(210) 554-2290 ext. 54338**.

BRINKS Pickup Process

The Brinks logo, consisting of five vertical bars of varying heights followed by the word "BRINKS" in a bold, sans-serif font.A stylized globe graphic with a grid pattern, rendered in a dark blue color, positioned above the section header.

CUSTOMER'S RECEIPT BOOK FOR SEALED PACKAGES DELIVERED TO BRINK'S

WARNING: Please examine carefully the signature of the Brink's representative who receives the shipments recorded within this book. Be sure that their facsimile signature appears on Brink's current identification notice. If in doubt, call your Brink's office before releasing the shipments.

Please enter the details of the items or packages to be picked up prior to the arrival of Brink's representative. The date of each entry should be the date of delivery to Brink's.

All shipments are subject to the terms and conditions of the applicable contract between Brink's and the Party for whom service is being performed by Brink's.



Delivery of Deposit Bags to Accounting

- Occasions may occur when prepared deposit bags may need to be delivered to the Accounting office due to missed or no courier pickup or prior to a holiday week.
- Call accounting at least **30** minutes in advance for a deposit bag to be delivered to the office. Deposit bags must be received in the office by **4:15pm** or sooner.
- Bring prepared and sealed deposit bag. Do not bring Brinks log book.
- Accounting will make a copy of the deposit bag and time stamp the copy for your records.
- Accounting will enter in Accounting's Brinks log book.

Examples of Inter-Fund Transfers for Joint Student/Teacher Fundraisers

Example 1: Campus receives approval to hold a Carnival. Carnival booths are manned by parents, teachers, and students assist parents and teachers.

Example 2: Campus receives approval to sell parade seating spaces. Parade seating spaces are sold by teachers, students, and parents.

These are events that are held after school hours and sales will be made to the general public. It will be difficult to identify the portion of sales made to district and out-of-district students, parents, and children. Under these two scenarios the campus can split the proceeds 90% to the students and 10% to a teacher hospitality account. .

The 90/10 split can be done using the Interfund Transfer form or at the time of deposit

SAF-5 Form Revised July 2020

SAF 865 to Campus Activity Fund 461

SAF-5 Updated July 2020

SAF 865 TO CAMPUS ACTIVITY FUND 461

Campus Org: **000**

Campus Name: **Campus**

Date: **MM/DD/YY**

Transfer Log No. **_____**

FOR ACCOUNTING USE ONLY

JOURNAL NO: _____

APPROVED BY: _____

POSTED BY & DATE: _____

Fund	Fn	Object	Sub Obj	Org	Fy	Prog	Ed	Proj	Debit	Credit	Description	N
865	00		00	000	1	00	0	00				B
865	00		00	000	1	00	0	00				B
865	00	1111	00	000	1	00	0	00		0.00	CASH DEMAND	B
461	00	5755	00	000	1	00	0	00		0.00	Transfer In from Fund 865	2
461	00	1111	00	000	1	00	0	00	0.00		CASH DEMAND	B
BALANCED									0.00	0.00		

Budget Process (Please fill in the Credit amount for your Expenditure account)

BUDGET REFERENCE # _____ (For Budget Office Use Only)

Fund	Fn	Object	Sub Obj	Org	Fy	Prog	Ed	Proj	Debit	INCREASE BUDGET	Description
461	00	5755	00	000	1	00	0	00	0.00		Activity Revenue Receipts
461	11	6399	00	000	1	11	0	00			Supplies & Materials
461	11	6412	00	000	1	11	0	00			Travel/Subsistence- Students
461	11	6494	00	000	1	11	0	00			Student Field Trip/Travel
461	11	6499	00	000	1	11	0	00			Misc Operating Costs
461	12	6399	00	000	1	99	0	00			Library Supplies
461	23	6399	00	000	1	99	0	00			Office Supplies
461	36	6399	00	000	1	91	0	00			Gate Receipts-Coach Supplies
461				000	1						
461				000	1						
BALANCED									0.00	0.00	

Planning & Budget Director _____ Date _____ Accounting Month _____ Processed by _____ Date _____

Enter below reason(s) for Interfund Transfer Request.

Transfer to Fund 461 to pay for various expenses.

Sponsor's Printed Name: _____ Principal's Printed Name: _____

Sponsor's Approval and Date: _____ Principal's Approval and Date: _____

Use only revised July 2019 form with Fy Yr "1" Otherwise it will be returned

Print names on form

Keys for Successful SAF Recordkeeping

- Compliance with SAF Guidelines at all times
- Use "current" forms found on the financial services website and in "share point"
- Accurate & legible deposit tickets
- Only one (1) deposit ticket per bank bag
- Releasing deposit bag only to courier

Keys for Successful SAF Recordkeeping

- Before spending money use ITCCS to inquire for a current balance
- Understand what is and isn't taxable
- Collect NSF check plus **\$25.00 fee**
- Make sure required signatures are provided
- Provide sponsor monthly financial reports
- Maintain documents to support all transactions

Sales Tax Collections and Reporting

- Take advantage of two 1 - day Tax-Free Sales
- Become familiar with what is and isn't taxable
 - a. Calculate sales tax only for merchandise sold not bought
 - b. Sales tax for Scholastic Book Fair is collected by vendor
- Maintain sales records audit-ready

Bank Deposit Correction

- ❖ Accounting will be notified if there is a bank/customer correction
- ❖ An email will be sent requesting a cash reconciliation form for the specific deposit
- ❖ Another entry will be entered as “deposit correction” for the discrepancy
- ❖ The secretary/bookkeeper will need to adjust their books and file the documents provided

There is a fee to SAISD for each bank correction

Avoiding bank corrections:

- ❖ 2-person verification
- ❖ Use a calculator tape
- ❖ Do not rush

Dealing with Counterfeit Currency

- Be alert for counterfeit currency
- Handle the bill/coinage as little as possible
- Do not deposit counterfeit money
- Immediately contact SAISD police officer at (210) 354-9000 or (210) 354-9050
- Provide officer with details of incident

Dealing with Counterfeit Currency

- Turn over counterfeit to police officer
- Request a copy of police report and retain for files
- Notify accounting of incident
- When the bank detects counterfeit currency in a declared deposit, it will decrease the verified deposit according to the amount of the counterfeit currency
- Accounting will notify campus of the adjusted amount as well as post the adjustment to account code
- Immediately notify Sponsor of deposit adjustment

Always Look for...

- ✓ Cash, checks and/or coinage to match with deposit ticket. A bank correction for any deposit error is charged a fee.
- ✓ Illegible handwritten deposit ticket
- ✓ Post-dated or stale dated check
- ✓ Deposit of restitution money in Fund 199

Always Look for...

- ✓ Overstated sales tax
- ✓ Missing authorized signature
- ✓ Inaccurate account code
- ✓ All deposit bags, including cafeteria's, are recorded in Brinks log book

Reminders & New Change

Per Budget guidelines, only the following object codes are to be used for:

Printing **6299**

Postage **6399**

Field Trips **6494**

For a Police Officer request, use the following budget code

XXX-52-6121-05-XXX-1-99-000

ALWAYS “before” placing a fieldtrip request, a print work order, postage & for SAISD police, check budget code for available funds.

Deposit commission checks from team pictures into Fund **865**.

Deposit a Non SAF restitution check to GD. When in doubt, call accounting.

DO Not give bank information to vendors.

Training available throughout school year, contact Angie Vanegas at **(210) 554-8582** to place training request.

A Non-SAF (GD) Vendor Refund

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT		DEPOSIT SLIP	ACTIVITY FUND CASH REMITTANCE FORM
Date	07-15-14		Receipt No. 50988
Campus Name & No.	SCHOOL NAME & #		Bag Number KK123456
Club Account(s)	Club Name(s)	AMOUNT	
	VENDOR REFUND	\$ 48.00	Currency \$ -
	FIELD TRIP/PO #		Coins -
2 1 3 8	Sales Tax Due (if applicable)		48.00
	TOTAL DISTRIBUTION	\$ 48.00	XXXX CHECKS 48.00
Source of Funds	COMPANY NAME		TOTAL \$ 48.00
Sponsor Signature	PRINCIPAL OR ASSIGNED BACKUP		
Received by	SECRETARY/BOOKKEEPER SIGNATURE		

Travel Reimbursement Deposit

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT		DEPOSIT SLIP	ACTIVITY FUND CASH REMITTANCE FORM
Date	07-15-14		Receipt No. 50988
Campus Name & No.	SCHOOL NAME & #		Bag Number KK67890
Club Account(s)	Club Name(s)	AMOUNT	
	TRAVEL REIMBURSEMENT	\$ 85.32	Currency \$ 84.00
	PO # XXX-XXX		Coins 1.32
2 1 3 8	Sales Tax Due (if applicable)		Checks -
	TOTAL DISTRIBUTION	\$ 85.32	TOTAL \$ 85.32
Source of Funds	NAME OF PERSON (FIRST & LAST NAME)		
Sponsor Signature	PRINCIPAL OR ASSIGNED BACKUP		
Received by	SECRETARY/BOOKKEEPER SIGNATURE		


A Donation Deposit for Fund **461**- Campus Activity Fund *

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT		DEPOSIT SLIP	ACTIVITY FUND CASH REMITTANCE FORM
Date	07-15-14	Receipt No.	50988
Campus Name & No.	SCHOOL NAME & #	Bag Number	KK987654
Club Account(s)	Club Name(s)	AMOUNT	
	DONATION	\$ 500.00	
	FUND 461		
2 1 3 8	Sales Tax Due (if applicable)		
	TOTAL DISTRIBUTION	\$ 500.00	
Source of Funds	DONOR NAME		
Sponsor Signature	PRINCIPAL OR ASSIGNED BACKUP	TOTAL	\$ 500.00
Received by	SECRETARY/BOOKKEEPER SIGNATURE		
		Currency	\$ -
		Coins	-
		CASH CHECKS	500.00

* Submit a BUS-2 (BCR) form to budget office.


Gate Receipts Deposit - 865 & 461

ACADEMIES ONLY

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT			DEPOSIT SLIP	ACTIVITY FUND
Date <u>7-1-19</u>			Receipt No.	CASH REMITTANCE FORM № 051307
Campus Name & No.	School Name & #		Bag Number	KKK121314
Club Account(s)	Club Name(s)	AMOUNT	Currency	\$ 90.00
<u>2256-96</u>	<u>Gate Receipt-Girls</u>	\$ 50.00	Coins	10.00
<u>Fund 461</u>	<u>Coach's Account-Girls</u>	50.00	Checks	
2 1 3 8	Sales Tax Due (if applicable)		TOTAL	\$ 100.00
	TOTAL DISTRIBUTION	\$ 100.00		
Source of Funds	<u>Gate Receipts Volleyball</u>			
Sponsor Signature	<u>Sponsor's Signature</u>			
Received by	<u>Secretary/Bookkeeper Signature</u>			
	DISTRIBUTION: White Copy - Bank Yellow Copy - Sponsor Pink Copy - Campus			
		* * * * * 4000093 * 0 10585777 * 20		

Gate Receipts-Girls

461-36-6399-96-ORG-1-91-000

SAN ANTONIO INDEPENDENT SCHOOL DISTRICT			DEPOSIT SLIP	ACTIVITY FUND
Date <u>7-1-19</u>			Receipt No.	CASH REMITTANCE FORM № 051307
Campus Name & No.	School Name & #		Bag Number	KKK121314
Club Account(s)	Club Name(s)	AMOUNT	Currency	\$ 90.00
<u>2256-97</u>	<u>Gate Receipt-Boys</u>	\$ 50.00	Coins	10.00
<u>Fund 461</u>	<u>Coach's Account-Boys</u>	50.00	Checks	
2 1 3 8	Sales Tax Due (if applicable)		TOTAL	\$ 100.00
	TOTAL DISTRIBUTION	\$ 100.00		
Source of Funds	<u>Gate Receipts Football</u>			
Sponsor Signature	<u>Sponsor's Signature</u>			
Received by	<u>Secretary/Bookkeeper Signature</u>			
	DISTRIBUTION: White Copy - Bank Yellow Copy - Sponsor Pink Copy - Campus			
		* * * * * 4000093 * 0 10585777 * 20		

Gate Receipts-Boys

461-36-6399-97-ORG-1-91-000

Other Helpful Information

- Training Manual created by Accounting under Financial Services
- Frost Deposit Preparation Instructions
- Texas Comptroller's Bulletin – School Fundraisers and Sales Tax at www.comptroller.texas.gov.taxinfo/taxpubs/tx94_183
- Department of the Treasury at www.uscurrency.gov or www.secretservice.gov

Resources from Accounts Payable

- Replenishment of deposit tickets
- Missing Monthly Financial Report
- Recovery of over stated Sales Tax

Accounting is here to assist with...

- Information regarding recorded deposits
- Deposit Procedures
- Form SAF-4, SAF-5 and Actg-DWS Procedures
- iTCCS Online Inquiry Procedures
- Understanding Monthly Financial Reports
- Information about charges for fieldtrips, postage and print work orders
- Invoices for campus reimbursement
- Coca Cola commissions

ACCOUNTING STAFF

Name	For questions regarding	E-mail	Phone
*Marisol Mendoza	SAF deposits, forms SAF-4, SAF-5, Act. DWS; fieldtrips; postage and print work orders	mmendoza9@saisd.net	(210)554-8602
**Evangela (Vangie) Gonzales	GD deposits; general ledger; restitutions and vendor refunds	egonzales8@saisd.net	(210)554-8604
Rena Valdez	Daily operations, comments and concerns	rvaldez@saisd.net	(210)554-8607
Margaret Ornelas	Special projects and district annual audit	mornelas2@saisd.net	(210)554-8605
Ayde Ramirez	Bank reconciliations, P-cards and payroll liabilities	aramirez9@saisd.net	(210)554-8606
* SAF "primary" contact person ** Secondary contact person			

It's Time for Questions & Answers !



*On behalf of the accounting staff,
thank you for your daily support.*

*We appreciate all you do to
provide accurate accountability.*

*May you have a successful
2020-2021 school year!*