

DONATIONS

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Donations or gifts that are made to West ISD must be approved by the *board of trustees*. When this occurs it is up to the receiving campus or department to turn in the Request for Acceptance of Gifts form (see 1.1.1.1). The Request for Acceptance of Gifts form is self-explanatory and must be filled out in full. If the donation is cash or non-monetary assets, contact the *business office* to determine the course of action that must be taken. Normally the form mentioned above is completed and submitted, but special circumstances could occur with non-monetary gifts. The form requires the following information:

- ☐ Campus or department name
- ☐ Description of donated gift
- ☐ Donor name and address
- ☐ Where and how the item(s) will be used
- ☐ Estimated value that is determined by the donor
- ☐ Any associated District costs
- ☐ The document is to be signed by the campus principal, acceptor, and by the *assistant superintendent*

After the Request for Acceptance of Gifts form is completed, it is forwarded to the *business office*. The *business office* will ensure that it is placed on the next board agenda. Depending on the timing of the receipt of gift, funds may or may not be available until board approval. The *executive secretary* will send out a thank you acknowledgement.

REQUEST FOR ACCEPTANCE OF GIFT(S)

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WEST INDEPENDENT SCHOOL DISTRICT REQUEST FOR ACCEPTANCE OF GIFT(S)

Campus: _____

Gift Description: _____

Donor Name: _____

Address: _____

City: _____ Zip: _____

Where and how this gift will be used: _____

Estimated Value (as set by donor): _____

Cost to District: _____

*Principal is responsible for adding this item to the property inventory system, if applicable.

Acceptance Recommended: _____

Approved by Business Office: _____

Date Approved by Board of Trustees: _____

NON-SUFFICIENT FUNDS CHECK

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Non-sufficient funds checks (NSF) are handled through the District's *business office* located at 406 W. Shook St., West, Texas 76691. Business hours are Monday through Thursday 8:00 am until 4:00 pm and Friday 8:00 am until 3:30 pm.

Upon the District receiving notice of an NSF check, a certified letter will be sent to the issuer regarding the amount due. The amount due will include an NSF fee. The NSF fee will be assessed on each check returned to the District.

Payment for NSF checks are accepted at the *business office* at the hours listed above. Only cash or money order will be accepted in lieu of an NSF check. The check will be returned to the issuer at the time of payment.

If the check remains unpaid for two weeks after receipt, the District turns the check(s) over to the McLennan County Hot Check Department (254) 757-5022.

Checks will not be accepted from any person(s) for future payment until the campus or department has been notified by the *business office* that the NSF check has been remedied. A bi-weekly list will be sent out to those accepting checks on behalf of the District. It is up to the campus/department secretary to distribute NSF listing to all those accepting payments. It will be the responsibility of each person accepting checks to verify that the check issuer is not on the "hot check" list. If a check is accepted by an issuer that is on the NSF list, the accepting employee may be held responsible and the District reserves the right to pursue disciplinary actions.

Inquiries regarding NSF checks should be directed to the *business office* (254) 981-2010.

CONCESSION STANDS

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Overview

The District utilizes several concession stands within the District's facilities. This procedure outlines processes to help ensure the integrity of the accounting for sales generated in these facilities. No variations will be tolerated from this procedure.

CONCESSION STANDS

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General Operating Procedure

The *food service supervisor* will be responsible for overseeing concession stand operations. The District will create a committee for the concession stands prior to each new school year. The committee will consist of a representative from each booster club, along with representative from the District including but not limited to the *assistant superintendent, food service supervisor, concession stand coordinator, athletic director, and fine arts staff*. If a club wishes to enlist and participate at a later date, this is acceptable. They do not have to participate in the committee to participate in any concession stand. Purposes for this committee include menu choices, number of workers, and operating times, as well as procedures.

There will be a set number of workers for each stand. One *district staff* will be designated as the *concession stand manager*. This employee will be paid an hourly wage. This employee will oversee the operations of the concession stands, order concession materials, and coordinate labor. This employee will not use their PTO to work the concession stand during their normal duty times. Other arrangements must be made in advance; otherwise, concession stands will remain closed.

The physical sign up of volunteers is done by the booster club(s). Booster clubs will be enlisted to provide labor and should be pre-arranged prior to the season as to who will participate. **All volunteers/workers in the concession stand must be 18 years of age or older.** The clubs that participate will be compensated using the profits of the concessions. The proceeds will be distributed via check at or around the end of the school year by the business office as part of the fiscal year-end close process.

Cash

Cash or change will be furnished by the District. Either the *concession stand manager* or a representative of a booster club will sign out the money prior to the event. The funds are to be cared for diligently, and either dropped in the bank overnight depository or checked back in at the *business office* the same day. If there is a deviation from this procedure due to unforeseen circumstances, whomever has the money is responsible for notifying the *business office*. Funds are to be counted by a minimum of 2 workers. ALL funds must be reported on the tally sheet that accompany the money back to the *business office*. If there are discrepancies in the cash then the District will take steps to ensure additional oversight, and provide hourly waged employees to handle all cash transactions. Shortages will directly affect profitability which will in turn affect the amount of proceeds each group receives. If discrepancies are continual in nature the District will staff concession stands with District employees, and eliminate the participation of booster clubs; henceforth, eliminating the distribution of profits.

Distribution of Profits

As stated above the distribution of profits will occur in September following the end of the fiscal year close. There are NO exceptions to this rule. The payout will be handled as an accounts payable transaction. Payable run days are published in the accounts payable

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section of the *business office* procedures manual (see Section 5.2.0.1). The allocation sheet used to track participation by workers will be furnished with the payment. The calculation of profits is as follows: Beginning cash + inventory – shortages + overages – ending inventory – ending cash / each group that participates prorated.

REVENUE & CASH RECEIPTS

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Ticket Sales for All District Events

Any school-sanctioned event where the selling of tickets occur must be communicated with the *business office*. The *business office* provides ticket rolls and change bags for each school-sanctioned event use. Metal money boxes and credit card machines are available but must be requested upon initial *business office* communication.

Ticket Sale Collections

1. The *business office financial clerk* prepares the bag with a set amount (the dollar amount is determined based on expected attendance and ticket costs) of change in bills and coin along with documentation of the first ticket used and an accounting of the included monies.
2. All monies received during the event will be collected in the bag and counted at the end of the night by at least two District employees and documented in the bag.
3. After the event, the *administrator on duty* deposits the money bag **only** (the ticket rolls are returned to the *business office* – **do not put the ticket rolls into the night-drop box – they do not fit**) into the local depository night-drop box.
4. The next business day the *financial clerk* retrieves the bag from the depository and counts the monies to ensure what was documented at the event matches what was collected in the night-drop box.
5. What was collected over the initial start-up amount will be deposited into the revenue account associated with that event. The revenue will then be compared to the number of tickets sold.

Receipt of Money General Operating Procedures

1. An actual cash/check count should be made by the person providing the receipt in the presence of the person turning in the money.
2. Post-dated checks shall not be accepted by the *financial clerk* or any school personnel.
3. All cash/check collections shall be recorded immediately by the *financial clerk* into Skyward. Receipts are auto-numbered and provided after the transaction has been recorded in Skyward.

REVENUE & CASH RECEIPTS

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4. All checks will be deposited using the depository scanning feature beginning September 1st, 2017. Cash received will be deposited into the District's local depository.
5. At the end of the day all copies of the cash/check receipts will be added together. This should equal the deposits for the day.
6. Cash receipt books are furnished by the *business office* and only used by the front desk receptionist when the *financial clerk* is unavailable.
 - a. Each campus shall have one receipt book in use at any given time (copies: #1 payee, #2 deposit slip, #3 stays in book). The receipt must be completed in its entirety, including:
 - i. Name of school (may be manually-written or stamped).
 - ii. The date of the transaction.
 - iii. Amount of the deposit.
 - iv. Received from individual or organization. (A receipt may not be issued to more than one person).
 - v. An explanation of the purpose for which the money was received.
 - vi. The signature of the person receiving the money.
 - b. Under no circumstances shall a cash receipt be altered. If an error occurs in the preparation of a cash receipt, void both the original and the copy of the incorrect receipt and issue a new receipt.
 - c. The original of a voided cash receipt must be attached to the carbon copy and clearly marked as "VOID." Voided cash receipts should be kept in the receipt book.
 - d. The original copy of the cash receipt (copy #1) shall be given to the person turning in the money. Copy #2 along with cash/checks received will be handed over to the *financial clerk* or *assistant principal* immediately.
 - e. The bound carbon copy of the receipt must be scanned and attached to the Skyward entry. The third copy stays in the deposit book.
9. Cash receipts are not to be pre-signed or pre-dated.

Control of Cash Receipts Book

The *financial clerk* shall be responsible for maintaining the receipt book. All receipt books should be secured in a locked drawer or cabinet at all times. Only the *financial clerk* and the *principal* or *assistant principal* should have keys to this drawer or cabinet.

Receipts of Money by Business Office

Occasionally monies may be collected by the *business office*. Anyone in the *business office* can issue a receipt in Skyward. If received via mail these monies will be accepted by the *chief financial officer* and processed by the *accounts payable clerk* or the *staff accountant*.

Deposit of Funds Operating Procedures

1. Deposits must be made daily, when the total cash on hand exceeds \$25.
2. All cash will be deposited at the District's local depository.
 - a. The following must be indicated on the bank deposit slip for cash only:
 - i. The date and amount of the deposit.

REVENUE & CASH RECEIPTS

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- ii. The *financial clerk* will make a notation on the deposit slip of the Skyward cash receipt number which supports the bank deposit.
 - b. The sum of the amounts of the supporting cash receipts must be in agreement with the amount on the bank deposit.
3. All checks will be deposited using the District's depository scanning feature. Backup documentation to support the scanned checks will be attached to the Skyward entry.

Returned Checks & Re-Deposits General Operating Policies

NSF checks are processed by the *business office*. The District uses the collection services from the Criminal District Attorney of McLennan County:

Hot Check Department
219 N. 6th St., Ste. 200
Waco, Texas 76701

The *accounts payable clerk* manages this process. See Section 1.2.0.1 Non-Sufficient Fund Checks.

