

ALBUQUERQUE PUBLIC SCHOOLS

**STUDENT
ACTIVITY
FUND
MANUAL**

**FOR PRINCIPALS, BOOKKEEPERS
AND ACTIVITY SPONSORS**

INTRODUCTION

This Manual has been prepared in conformity with the New Mexico Manual of Procedures for Public School Accounting and Budget (PSAB) prepared by the NM Public Education Department. It will serve as the required guide to activity fund procedures and shall be maintained at every school or site at which activity funds are administered.

These procedures are applicable to all schools/sites in the Albuquerque Public Schools district. Regardless of differences in volume and complexity, all schools/departments experience the same basic types of transactions. Therefore, all schools/departments must adhere to the policies and procedures set forth in this manual.

It is the responsibility of all principals/directors to ensure that proper accounting procedures are practiced.

Likewise, it is the responsibility of the secretary/bookkeeper to carry out required activity fund accounting duties.

The following personnel shall serve as resources for activity fund procedures. All questions and issues should be directed to:

Finance Department- Activity Fund Support Office

Activity Fund Support Manager (505) 880-3722

Activity Fund Support Staff Auditor..... (505) 878-6172

Activity Fund Support Specialists (505) 880-3747
(505) 880-3725
(505) 880-3726

Executive Director of Accounting (505) 880-3762

We welcome your comments and suggestions. Your services to the District are greatly appreciated.

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Chapter I – Activity Fund Accounting

RESPONSIBILITY

Regardless of the methods used to finance school/department activities, the APS Board of Education is ultimately responsible for activity funds. However, actual control and operation of these funds are delegated to the respective school principals/directors.

Activity funds are subject to the same federal and state laws and district policies as all other funding types. These include the Public Purchase Act (Procurement Code), the New Mexico Manual of Procedure for Uniform Financial Accounting and Budgeting for School Districts, APS Board Policy and District Procedural Directives, and all other laws and regulations pertaining to school finances.

All site administrators, secretary/bookkeepers, club sponsors, activity directors, athletic directors, and anyone else dealing in the raising or spending of activity funds *are required* to familiarize themselves with the requirements of the District's **Activity Fund Manual**. This manual clearly states the procedures that must be followed in the handling of activity funds.

It is the responsibility of the principal/director to ensure that his/her staff is properly trained and adhering to all activity fund procedures.

The Board of Education shall require that accurate records be kept of all monies collected and disbursed, in accordance with 6-10-2 N.M.S.A., 1978 Compilation, as amended:

CASH BOOKS FOR PUBLIC MONEY; DAILY BALANCING, PUBLIC RECORD.

“It shall be the duty of every public official or agency of this State who receives or disburses public monies to keep in his office a cash book wherein shall be entered daily, in detail, all items of receipts and disbursements of public monies, and which shall be balanced daily so as to show the balance of public monies on hand at the close of each day’s business; and such cash book shall be a public record and shall be open to public inspection.”

No activity fund account shall ever be permitted to incur a deficit.

ACTIVITY FUND PRINCIPLES



- Activity funds include accounts for which the disbursement or receipt of money is under the control and supervision of a school official or employee.
- Activity funds are financed in whole or in part by the operation of the school/department activity fund program and have their money administered by the school/department.

They may be of a classroom or extra-curricular nature and may include student clubs, student organizations, student publications, and sale of merchandise through a classroom or school store.

- Student activity funds must be used to finance a program of non-curricular activities augmenting, but not replacing, the activities provided by the school district.
- Projects for the raising of student activity funds shall contribute to the educational experience of students and shall not conflict with the instructional program.
- Funds derived from the student body should be spent to benefit those students currently enrolled who have contributed to the raising of such funds and must benefit the student body as a whole.
- Student representation is an important factor in the democratic management of funds which are raised by and expended for the benefit of students and shall be required whenever possible or feasible.
- The management of student activity funds must be in accordance with accepted business practices, including budgetary and accounting procedures, as well as audits, in the same manner as the district's operational funds.
- The Board of Education shall, from time to time, promulgate and revise rules and regulations for the supervision and administration of student body financial activities to conform in principle with the laws governing public monies.
- Club sponsors/teachers/staff shall bring all monies collected, and balanced to the receipts, to the bookkeeper or the designated cashier within 24 hours of receiving the funds or next business day. Snack bar deposits must include cash register tapes, inventory sheets, etc., as supporting documentation.
- Student activity funds shall never be used for any purpose which represents accommodation, loan, or credit to any individual (6-10-40 N.M.S.A., 1978 Compilation, as amended.).
- Policies governing student activity expenditures apply whether payment method is check or petty cash. Evidence supporting all expenditures must be kept on file and must be in the form of an itemized receipt or invoice. Statements, quotes or canceled checks do not meet this requirement. Where exceptions are noted elsewhere in the manual, the bookkeeper is responsible for verifying the validity of the obligation prior to payment. A voucher system for disbursements is required.

- No activity fund account shall be allowed to pay for any expenditure made by a sponsor, teacher, or by any other employee who has not first obtained an approved purchase order.
- All documentation must be maintained for subsequent review by internal personnel and external auditors to ensure that the required procedures have been followed.
- No activity fund checking account will be permitted to have an overdrawn balance at the bank.
- A minimum of two signatures are required for all checks written from activity funds. One must be the school principal/department director or his/her administrative designee. It is recommended that there are 3 signers on the bank signature cards in case of absences.
- Schools must maintain enough money in the checking account to cover anticipated expenditures for the year.
- No individual fund account should ever incur an end of month deficit (negative) balance.

ACTIVITY FUND CLASSIFICATIONS

Activity fund accounts identify the classes, clubs, or groups conducting activities for which the transactions are administered by the school/department. They are classified into one of the categories listed below that indicate the types of revenues and expenditures associated with the accounts.



The accounts are not limited to the example accounts listed below.

School-Wide Activity Accounts

(School-Sponsored Sports; Administration; School Publications; Library; Band; Chorus)

These accounts are financed by revenue obtained directly from the operation of a school-wide activity. Expenditures **must** benefit the entire student body, directly or indirectly, or benefit programs that are available to all interested students.

Student Funds

(Class accounts; DECA; Honor Society; Clubs; etc.)

Accounts which derive revenue through students' club activities. All expenditures **must** benefit the club. Club revenues must be receipted in accordance with District policies/procedures.

A general guideline for the overall use of fundraisers for student activity clubs is that the profit should be used as a supplement to education. ***Food purchases are allowable when intended to encourage student involvement.***

Funds remaining in inactive or dissolved clubs should be spent on related school activities, transferred to a similar account, or transferred to a school-wide account. Authorization by the principal is required for the treatment of inactive and dissolved club funds.

The transfer of funds to a specific student activity account from an account of another activity fund classification (***School-Wide, Trust, or Enterprise***) must be approved, in writing, by an organization representative of the entire student body of the school.

Clubs with ongoing purchases totaling over \$10,000 annually from one vendor must comply with the Procurement Code. (The APS Purchasing Department maintains an approved vendor bid list.)

Trust Accounts

(Yearbooks, School Pictures, Textbooks)

Are used to collect money for subsequent distribution to a third party recipient. Expenditures must benefit the ultimate recipient. These accounts do not have to comply with the State Procurement Code (page 28). Examples of *Trust Accounts* are yearbooks (provided that nothing goes into this fund, but the price paid voluntarily by students for yearbooks and proceeds from the sale of advertisements), accounts for class rings, school pictures, cap and gown rentals, graduation announcements. Note: Yearbook and school pictures must be handled by the school using the school's Activity Fund accounts, not PTA/Booster clubs.

Profits from *Trust Accounts* may be transferred in the same manner as profits from enterprise accounts, only if there is an authorized fundraiser approval form and flyer stating purpose of profits. This does not apply to the actual purchasing of the yearbooks, etc., only to subsequent purchases made from profits. (i.e. tangible items for the production of yearbooks, extra yearbooks, etc.)

Fundraisers initiated by a specific club and proceeds and expenses deposited to a special club account are considered Student Funds, not Trust Funds.

Enterprise Accounts

(Snack Bar, Interest Earned, Vending)

Derive revenue from ***Savings/Investment Account*** interest and/or from the sale of merchandise or services (snack bars, vending machines). These revenues should remain in the account to the extent needed to pay expenses of the activity. Net proceeds may then be spent after transferring approved amounts to other activity fund accounts. The split of profits should be 70% to Students, 20% to Admin and 10% to Faculty. ***All*** expenditures ***must*** directly or indirectly benefit the student body.

- Inasmuch as proceeds are generated from the student body as a whole, all transfers from these accounts must be to accounts that benefit the student body as a whole; i.e., ***School-Wide Activity Accounts***.
- Principals may assign oversight of specified vending machines to student groups to which a designated portion of the profits may be transferred. This determination should be justified and without favoritism. Vending machine profit shares cannot exceed 20% profit for Faculty accounts.
- Snack bar operations run by school groups must include use of cash register tapes or daily inventory forms to support the proceeds remitted to the bookkeeper for deposit.

SPENDING OF TRUST ACCOUNTS PROFITS AND ENTERPRISE FUNDS:

The only expenses which should be reflected on these accounts should be those related to that particular account. If profits are used to fund other accounts, they must be transferred first to those accounts, according to the amounts disclosed on the approved fundraiser approval forms. The proposed expense must be charged to the account to which the funds are transferred.

Faculty Funds

Accounts which derive revenue from profits generated from faculty, including teacher lounge vending machines. The Faculty funds may also receive up to a 10% allocation of profit from snack bar activities open to faculty as well as students.

Faculty Funds should not be confused with Social or Sunshine Funds. Funds from the two accounts must not be co-mingled.

Social, Sunshine, Hospitality Accounts

When the faculty establishes these types of accounts, which are financed strictly from donations from the faculty members, the faculty may elect to handle those funds separately from the school's activity fund. If this election is made:

1. The custodian of the fund must arrange for a separate bank account for the fund.
2. The school district's tax ID number and/or tax exempt number may **not** be used in any manner.
3. The school's mailing permit may **not** be used.
4. No accounting to the school need be made.

If the staff elects to deposit the funds in the school's activity accounts, adherence to the rules and procedures in this manual will apply, except for the spending limitations set under the Anti-Donation law. No gift cards may be purchased from a hospitality account if it is part of the Activity Fund.

A contribution to these accounts is strictly voluntary.

Class Fees (General Rule)

Please refer to the APS Procedural Directive on ***Student Fees, Charges, Fines***.

In general, the charging of class fees is prohibited for classes which are part of the required curriculum, but it is permissible for classes which are elective or extra-curricular. Revenue obtained from students enrolled in such classes are to be used to purchase instructional materials necessary for those courses. All students must be receipted when the fees are collected in order to provide an audit trail. (See Chapter II, page 12.)

For those classes in which the students pay deposits, there must be receipts supporting both the collection and the refunding of the deposits.

EXCEPTION TO THE RULE REGARDING CLASS FEES

It is permissible for students to pay for materials as part of the required curriculum when the materials become their personal property.

Educational and School Support Accounts

(Lost or Damaged Textbooks, Industrial Arts)

These accounts for which the school is either acting as a collecting agent for the Board of Education or collecting funds for a school program for which an approved fee is assessed.

ACTIVITY FUND ACCOUNTING PROCEDURES

Albuquerque Public Schools are required to use Finance Department and Board of Education approved accounting software. This system is designed to provide conformity with good accounting practices and controls.



Basic Definitions

Cash Accounts include bank accounts (*Checking, Savings, Investments, Certificates of Deposit, Petty Cash and Change Funds*).

Fund Accounts are the ledgers for each club, class, or group conducting activities. Please refer to the examples on *Activity Fund Classifications* (pages 4-6).

Posting is the process of recording the cash activity in the accounting software.

Trial Balance is documentation of the grand total of all Cash accounts matching the grand total amount of all Fund accounts.

General Ledger refers to the entire set of ledger sheets maintained for each school's accounts, that is, the individual ledgers for all **CASH** accounts and **FUND** accounts.

Required Records

Bank Statement: A monthly document from a financial institution that itemizes all cash activity per the bank records.



Checkbook or check stock: Blank checks which enable a bank account holder to draw money from checking account deposits. **It is prohibited to make cash withdrawals from an APS activity fund account.**

Bank Reconciliation: A report used to check and explain the differences between the cash balance in a site's accounting ledger and the **bank** statement balance.

Financial Report: A monthly reconciliation report of activity fund accounts must be completed by the **15th of the following month** and submitted to the APS Activity Fund Support Office. This report is required by the State of New Mexico Department of Finance and Administration and the Public School Finance Division (22-9-10 N.M.S.A., 1978 Compilation, as amended).

Activity Ledger Report (GL): The total of all **Cash** accounts (**Checking, Savings, NSF, Petty Cash, and Change Fund**) must equal the total amount of all **Fund** accounts. (Admin, library, yearbook, etc.).

Invoice/Receipt: An itemized document from a vendor indicating amount due for tangible items received or services rendered. A vendor's quote or statement does not satisfy the requirement of a detailed invoice.

Activity Fund Purchase Order (AFPO) Request Form: The required form used to request the creation of an Activity Fund Purchase Order. The form must be approved, in writing, by the principal/director. (Sample D-13a)

Purchase Order: A document issued by the school/department which directs a vendor to provide the merchandise or services requested. The purchase order (Sample D-13b) is signed by the principal/director/administrative designee to evidence the appropriate pre-approvals and is required by the State Procurement Code.

Voucher: A record used to document principal/director/administrative designee certification of completion of a transaction. All supporting documents are attached to this cover sheet (i.e., purchase order, vendor invoice, etc.). (Sample D-22)

Office Receipt: A pre-numbered document issued by the bookkeeper for all monies received.

Financial Institution Deposit Slip: A document used to detail cash, coin and checks for deposit by the school/department. This document contains the bank/credit union account number and may be purchased from the financial institution or a 3rd party vendor.

Activity Fund Deposit Form: A form individuals collecting funds are required to submit with all monies received indicating the denominations received and if applicable, documenting the receipt numbers issued. (Sample D-11)

Activity Three-Part Receipt: A pre-numbered document issued by a sponsor/the individual collecting funds for all monies received whether from students, parents, vendors, or donors, etc.

\$25.00 and Under Form: A form used by a sponsor/the individual collecting money to receipt funds of \$25 or less per person. This form may be used in place of the activity three-part receipt for amounts \$25 or less only. This form may not be used when collecting lost library book/textbook funds. (Sample D-15d)

Purchase Order Log: A document that lists all purchase orders issued. This log (Form D-13c) must include a date, PO number (in sequential order) vendor, check number, payment date and amount.

Receipt Inventory Log: A document that lists all receipt books received by the school. This includes both unissued and issued receipt books. The signature of the sponsor must be obtained upon issuance of each receipt book. (Sample D-15d)

Receipt Tracking Log: A required document that itemizes each receipt that has been issued by a sponsor and references the corresponding office receipt issued. (Sample D-15c)

Activity Fund Out-of-Town Travel Expenses: A form that documents activity fund out of town travel information. This form requires principal/director authorization. (Sample D-21)

Fundraising Approval Form: A form that documents fundraiser details. This form is required for all school/department/parent organization fundraisers. Principal/principal designee approval is required prior to the event occurring. (Sample D-7a)

Authorization/Denial of Parent Organization/Booster Club: A form documenting parent organization or booster club authorization or denial by individual school administration. (D-9)

Bank Accounts

State laws govern the deposit and investment of funds:

Section 6-10-16 N.M.S.A., 1978 Compilation, as amended - requires deposits of public monies be secured by United States guaranteed securities or the State of New Mexico if such deposits in an authorized bank exceed the amount insured by the Federal Deposit Insurance Corporation (FDIC).



Section 6-10-24 N.M.S.A., 1978 Compilation, as amended, allows a public/educational institution to deposit public funds in the following institutions without requiring them to qualify as public depositories:

1. Banks of the State of New Mexico insured by the FDIC.
2. Credit Unions insured by the NCUA.

FDIC Insurance Limits

Check with your financial institution for the current FDIC limits. These are subject to change. Schools with money in an activity fund in excess of the FDIC limits must set up an additional bank account (i.e. Savings) at a different banking institute. Activity fund balances must remain at or below the current FDIC limits at any one bank.

Any authorized bank or credit union approved by the Board of Education may be used as an acceptable depository for public funds. Verify that the chosen financial institution meets the APS standard for fraud protection (see below).

New schools/departments: Contact the Activity Fund Support Office for a bank packet of materials prior to choosing a financial institution.

Established schools/departments: If considering adding or changing financial institutions, contact the Activity Fund Support Office for authorization **prior to** any changes.

Fraud Protection

Each principal/director is individually responsible for the protection of their school/department's activity fund assets from fraudulent activity. Please check with your banking institution to ensure your school/department is in compliance with their fraud protection requirements. Limiting bank fraud risk requires careful attention to bank account activity and prompt notification to the bank of any suspected fraudulent activity.

Albuquerque Public Schools has the following general procedures in place for activity fund bank accounts:

Name on Accounts: All checking or investment (Savings, CDs etc.) accounts used by a school/department should reflect the school/department's name, the level, and that it is an Activity Fund account (i.e., Albuquerque HS Activity Fund). Depending upon your bank's requirements, the account name may also state "Albuquerque Public Schools Municipal District 12".

Two signatures are required (one **must** be the principal/director or his/her administrative designee).

Checks must state, **“Void after One Year”**.

Tax ID Number: All checking and savings accounts must use the district’s tax I.D. number and should reflect that the account is exempt from withholding because the school district is a non-taxable entity. Contact the Activity Fund Support Office for APS’ tax identification number.

Opening New Accounts: Whenever a new bank or savings account is opened, the bank will require proper authorization from the district superintendent. The bank packet containing the needed authorization may be obtained from the Activity Fund Support Office each time a new account is opened. When setting up accounts, shop around for the best account options.

Change in Principal/Director and/or Secretary/Bookkeeper: Whenever there is a change in principal/director or secretary/bookkeeper, the signatures on the activity fund Checking and Investments (savings, CDs) accounts must be changed. Contact the Activity Fund Support Office for instructions and the required documentation. Note that changes **must** be made immediately to the signature card upon changes in personnel.

Interest/Dividends: Some banks and credit unions pay interest/dividends on Checking/Investment accounts. Schools/departments should take advantage of this opportunity to earn additional income. Interest/dividends earned must be posted on the school’s financial records.

Chapter II – Revenues and Receipts

Receipts
Deposits
Revenue Earning Activities
Cashiering

RECEIPTS

- Activity Fund Deposit Form
- Activity Three-Part Receipts
- Office Receipts
- \$25.00 and Under Receipt Log
- Receipt Inventory Log
- Receipt Tracking Log

DEPOSITS

- Daily Deposits
- Duplicate Deposit Slips
- Investment Accounts
- Interest Earned

REVENUE EARNING ACTIVITIES

- Lost or Damaged Textbooks
- Lost or Damaged Library Books
- Building Usage Fees
- Athletics
- Dances, Plays and Other Admissions
- Donations Received
- Donation of Gift Cards
- Sales of Class Products to Public
- Yearbooks
- Damage to Building/Equipment
- Field Trip Insurance
- Out of Town Travel
- Grants

CASHIERING

- High schools only

RECEIPTS

It is mandatory that a pre-numbered receipt is issued for all money received, (6.20.2.14 N.M.A.C., 1978 Compilation, as amended)

It is the responsibility of the Principal/Director to make certain that his/her staff is properly trained related to the issuance of receipts.

A. APS Activity Three-Part Receipts (Form AC-15)

APS Activity Three-Part Receipts come in books of 50 receipts and are ordered from the APS Materials Management Warehouse. The bookkeeper must keep these books in a secure location. When issuing these receipts, sponsors must sign for the receipt books which they are solely responsible for. Sharing is prohibited. (*sample form on page D-15b*). The receipt books must be used in numerical order to provide continuity in the **Receipt Inventory Log**. Unused receipts must be returned to the secretary/bookkeeper when they are no longer needed.

Sponsors who collect money from a student or other source must issue a receipt (**Activity Three-Part Receipt**, Form AC-15, (*sample form on page D-15a*), Synergy receipt, School Pay receipt and/or, where applicable, prepare the **\$25.00 and Under Form** (*sample form on page D-15d*). If funds are collected for field trips (**under \$25.00 per student**), a class list may be used in place of the \$25 and Under Form. The class list must contain the same information included on the \$25 and Under Form (i.e., Date, Sponsor Name, Description, Student's First and Last Names, Amount, Cash/Check and Total Amount Collected). All receipts and collected funds must be turned in within 24 hours of collection or next business day. **Note:** Peer to Peer mobile apps are prohibited.

An **Activity Three-Part Receipt** must be used when receipting for lost library books or textbooks.

Activity Three-Part Receipts must be completed in triplicate as follows:

- Original copy (white) is given to the individual/entity remitting the funds.
- Second copy (*pink*) together with monies collected must be remitted within 24 hours of receipt or the next business day. The secretary/bookkeeper shall review for accuracy and issue an **Office Receipt (money and receipts must equal)**. The bookkeeper must attach all pink copies pertaining to one deposit to the duplicate bank deposit slip and the **Office Receipt**.
- Third copy (yellow) is retained in the book by the person (teacher/sponsor) issuing the receipt.

A properly written receipt MUST include the following:

1. Date (month/day/year)
2. Name (first and last) of the person remitting the funds
3. Site location
4. Fund account to be credited
5. Signature of the person issuing the receipt
6. Detailed description of the source of the funds
7. Dollar amount collected/received
8. Indicate payment type cash/check.

Form AC-15: Activity Three-Part Receipt. The form includes fields for DATE, RECEIPT #, SCHOOL, FUND/COLLECTED, and RECEIVED BY. It features a table with columns for DESCRIPTION and AMOUNT. At the bottom, there are checkboxes for CASH, CHECK, CASH/DEBIT CARD, and CASH/DEBIT CARD, and a field for TOTAL AMOUNT.

- If an error is made on a receipt, “VOID” must be written across the face of each copy and issue a correct receipt, if necessary.
- All three copies of a voided receipt must be maintained and submitted to the bookkeeper. **DO NOT DISCARD!**

Should a refund be necessary, a copy of the receipt must be signed by the sponsor and given to the bookkeeper to be used as supporting documentation for the disbursement.

B. Synergy Fees/School Pay Receipt

Receipts issued from the student information system and/or third-party payment programs must include the required information as described under the section titled “A Properly Written Receipt”.

The form is titled "25.00 AND UNDER RECEIPT FORM" and includes a table with columns for "DATE", "AMOUNT", "REMARKS", and "INITIALS". Below the table, there are sections for "TOTAL", "DATE", and "SIGNATURE".

C. \$25.00 and Under Form

The **\$25.00 and Under Form** (sample form on page D-15d) may be used in place of the Activity Three-Part Receipt for amounts of \$25 or less. However, an **Activity Three-Part Receipt** must be issued when a student is paying for a lost or damaged library book or textbook.

The **Activity Fund Deposit Form** (sample form on page D-11) may be used for car wash sales, bake sales, newspaper sales, etc. or for sales that have a charge of \$1.00 or less.

Should a refund be necessary, a copy of the \$25 and Under Form must be signed by the sponsor and given to the bookkeeper to be used as supporting documentation for the disbursement.

D. Activity Fund Deposit Form

Activity Fund Deposit Forms are required with activity fund monies collected by an APS employee. Forms must be legible and completed by the individual collecting the funds. The form, money and receipts/ \$25 & under forms, when applicable, must be turned in for deposit within 24 hours of collection or next business day. These forms (sample form on page D-11) must be ordered from APS Graphic Enterprise Services.

A properly written activity fund deposit form MUST include the following:

1. Account Name
2. Sponsor/Teacher Name remitting the funds
3. Date
4. For (purpose of collection)
5. Accounting of currency, coin, checks, totals and receipt numbers
6. Signature of Sponsor/Teacher
7. Initials of person verifying the funds and date verified

The form is titled "ACTIVITY FUND DEPOSIT FORM" and includes fields for "Account Name", "Sponsor/Teacher", "Date", "For", "Currency", "Coin", "Total Checks", "GRAND TOTAL", and "Signature".

E. Office Receipts

The secretary/bookkeeper must always issue a pre-numbered receipt for all monies received. The amount of the 3-part office receipt or approved software-generated printed receipt must equal and be in balance with the attached *receipts and/or supporting logs such as \$25.00 and Under Form, etc.*

F. Receipt Inventory Log

The form is titled "RECEIPT INVENTORY LOG" with a subtitle "A log for the secretary/bookkeeper to maintain a record of all receipts issued." It features a table with four columns: "Receipt Number", "Issued To (Sponsor's Name)", "Date Issued", and "Signature (Approved by Registered)". The table has 15 rows for data entry. At the bottom, it is labeled "B-15" and "Receipt Log".

At the beginning of each school year, receipt books will be assigned (by the bookkeeper) to sponsors/teachers and other authorized personnel. A ***Receipt Inventory Log***, including previously issued and unissued receipt books, must be maintained by number(s), identifying which pre-numbered receipt book(s) were issued to whom (*sample form on page D-15b*) and signature of the sponsor. Note: sponsors are solely responsible for their own books.

Every receipt book contains fifty (50) receipts. The receipt books must be used in numerical order to provide continuity to the log. Unused receipts must be returned to the secretary/bookkeeper when they are no longer needed or at the end of each school year.

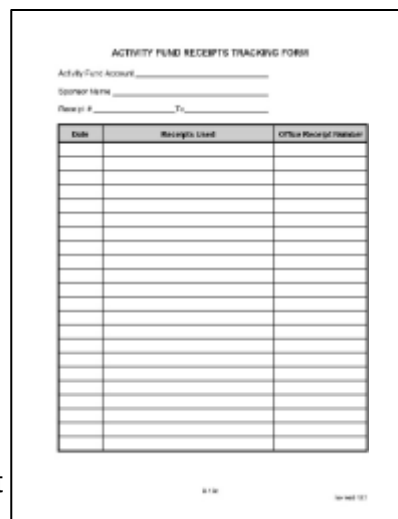
G. Receipt Tracking Form

Every sponsor-issued receipt must be tracked and logged.

The secretary/bookkeeper must use one ***Receipt Tracking Form*** (*sample form on page D-15c*) for each receipt book issued identifying the first and last receipt numbers and the appropriate sponsor. The secretary/bookkeeper must “log” the receipts turned in with the daily deposit, listing the date of the deposit and the receipt number(s). The secretary/bookkeeper must ascertain that all sponsor -issued receipts have either been used or returned. This control will enable bookkeepers to detect any missing or unissued receipts.

If a receipt is missing, an informational APS Police report must be filed and a copy maintained at the school.

The ***Receipt Inventory Log*** and the ***Receipt Tracking Form*** must be available for auditing purposes and must be maintained in a neat and orderly manner (*sample forms on pages D-15b and D-15c*).

The form is titled "ACTIVITY FUND RECEIPTS TRACKING FORM". It includes fields for "Activity Fund Account", "Sponsor Name", and "Receipt #". Below these is a table with three columns: "Date", "Receipts Used", and "Office Receipt Number". The table has 15 rows for data entry. At the bottom, it is labeled "B-15" and "Receipt Log".

Both forms must be used.

DEPOSITS

A. Daily Deposits

It is mandatory that daily deposits be made with the bank, (6-10-3 N.M.S.A., 1978 Compilation, as amended).

All deposits **MUST** be made within 24 hours after collection. The only exception to this rule would be small receipts; i.e., those under \$50.00. Deposits under \$50.00 may be held, by the bookkeeper **ONLY**, for one week. However, at the end of that week, **or** if un-deposited cash/checks reach \$50 or more, the money must be deposited within 24 hours.

Deposit	
Date: _____	CASH
Name: _____	CHECKS
Account Number: _____	
The Money Bank Castroville, NC 22022	Subtotal
	Less Cash
	TOTAL

*If APS has a holiday **AND IT IS NOT A FEDERAL HOLIDAY**, then the last day's deposit must be taken to the bank before end of business on the that day. For instance, when APS is closed for Winter Break, The deposit for the last Friday worked must be taken to the bank by the following Monday. (APS holidays are still bank working days)*

Un-deposited funds must be safeguarded in a secure area, i.e. vault, safe, a locked cabinet, etc.

Incoming checks must be endorsed with the statement "For Deposit Only".

It is recommended that in all schools/departments, an individual other than the bookkeeper be trained in the procedures for preparing the deposit slips and making the deposits. This will ensure that deposits are made daily even in the bookkeeper's absence.

A night depository service may also be used. This will ensure that a deposit is made in a timely manner.

It is **prohibited** to deposit school funds in a non-school bank account, i.e. personal, PTA, etc.

It is **prohibited** to cash checks from cash receipts or to make disbursements from cash receipts. Funds must be deposited in the same manner (cash and checks) as received.

B. Duplicate Deposit Slips

Duplicate deposit slips must be prepared listing the currency, coin and checks that are being deposited. If the school/department has an excessive number of checks to deposit, an adding machine tape may be substituted for the listing of checks (keeping a duplicate of the tape for your school/department records). The duplicate deposit slip should be attached to the receipts that support the deposit.

C. Investment Accounts

Funds may be held in **Savings/Investment** accounts allowing the school/department to earn interest or dividends.

Long-term investments, such as Certificate of Deposits, are authorized (6-10-25 N.M.S.A., 1978 Compilation, as amended) provided they are held in an approved banking institution. However, should funds be needed before the maturity date, a part of the interest will be lost and a penalty for early withdrawal will be assessed by the bank on the amount being withdrawn.

For the initial establishment of a **Savings/Investment** account, contact the Activity Fund Support Office. To withdraw from these types of accounts, contact the Activity Fund Support Office.

A minimum of two signatures are required for any savings/investment activity. One **must** be the school principal/department director or his/her administrative designee.

D. Interest/Dividend Earned

Interest/dividends earned on bank accounts must be recorded as soon as it is earned. Interest/dividends earned are recorded in a fund called "**Interest Earned**".

REVENUE EARNING ACTIVITIES

A. Lost or Damaged Textbooks

Amounts collected are deposited into a separate **Textbook** account, and then are remitted to the APS Finance Department at the end of the school year, noting on the check "Textbook Fees". The check is made payable to the Board of Education.

Direct purchases for textbooks from activity funds are prohibited by State law.

B. Lost or Damaged Library Books

Lost or damaged library books must be paid for by students and the monies collected shall remain at the school and must be spent only for library books or other library needs. If funds are collected for another location, funds must be deposited in the receiving school's activity fund account and an activity fund check for the exact amount must be sent to the original location.



C. Building Usage Fees

Proceeds generated from the rental of school facilities and/or properties are a direct responsibility of the Board of Education. Monies may not be collected at the school site for facility usage. Information regarding building usage agreements/processes can be found at www.aps.edu/facility-rentals.

D. Athletics – Event Tickets



Tickets are to be available for athletic events. Tickets being checked out from APS Athletics must be recorded in an APS Athletics Department issued ticket log. A **Ticket Reconciliation Form** (sample Form D-8) must be completed and submitted to the school bookkeeper for administrative approval and purchase order to be entered for payment to APS Athletics of tickets being used.

In accordance with Athletics and Activity Fund policies, payment is due to the APS Athletics Department, at the time of use.

The original **Ticket Reconciliation Form** (sample Form D-8) must be submitted with the disbursement to APS Athletics. A single check totaling the amount of tickets used must be submitted with the **APS Athletics Ticket Reconciliation Form**.

Note that all purchase of APS Athletic Tickets are final. Resale of these tickets is strictly prohibited.

E. Dance, Plays and other Admissions

Tickets used for admission into school activities or events must be pre-numbered. The Ticket Accounting Form (sample Form D-19) must be used to document the sale of tickets.



F. Donations Received

Public donations received may vary in cash and tangible items. If possible, obtain a letter stating the intended use of the donation. Additionally, if the donation is for a specific purpose, a letter outlining the intended purpose is required. ***Donors should be informed that their contributions may be deductible as provided in Section 170 of the Internal Revenue Code.***

When donations are specific it is recommended that an account be opened for the specific donation. Contact Activity Fund Support Office for guidance.

Donations with a value of \$5,000.00 or more must be presented for approval to the Board of Education in accordance with APS Policy KG1 Acceptance and Approval of Gifts, Grants, and Donations. Schools/departments must notify the Activity Fund Support Office of donations meeting this criteria. A copy of the donation check and award letter must be submitted to the Activity Fund Office upon receipt. Approval will be coordinated through the Activity Fund Support Office.

Sponsors must notify the secretary/bookkeeper when a donation is received. Donors must be receipted by either the sponsor or the bookkeeper for cash and/or check donations. The district is required to issue receipts for revenue received (receipt cash or check only). Bookkeeper must train their trainer to determine the appropriate account the funds should be credited to. Non-monetary donations are not receipted. It is recommended that a standard “thank you” letter is sent for all donations received. (sample Form D-18)

G. Donations of Gift Cards:

If a 3rd party vendor/organization wished to make a donation of gift cards to award to all school staff or students, then the 3rd party vendor/organization will be responsible for the delivering and distribution of those gift cards. School personnel will not be responsible for the security or distribution of any donated gift cards.

H. Sale of Class Products to Public

Sale of goods produced in class must be deposited into activity funds. However, when goods become the students’ personal property from having paid class fees for materials, then the students may keep the proceeds.



I. Yearbooks

Each purchaser (student or staff) must be issued a receipt (**Activity Three-Part Receipt or \$25.00 and Under Form**). The minimum sale price of the yearbook must include all costs, including shipping and any additional charges.

J. Damage to Building/Equipment

When individuals (staff, students, visitors, etc.) are charged for damages made to APS property, the funds should be deposited into the school's activity fund account. The check is made payable to the Board of Education when the funds are remitted.

K. Field Trip Insurance

Contact APS Risk Management for guidelines regarding activity trip insurance and for the appropriate forms. Please refer to "APS Procedural Directive: Field Trips" to ensure compliance with District procedures.

L. Out of Town Travel Expenses

All out of town travel expenses are required to have prior administrative approval on the **ACTIVITY FUND OUT OF TOWN TRAVEL EXPENSE form**. (Form D-21) All trips must also be approved through APS Athletics/Activities Department and APS Risk Management in order for Activity Funds to be used to pay for any expenses. (See APS website for details)

M. Grants

Grant Management must be contacted when a staff member (administrator or teacher) has been awarded a grant on behalf of the school/department. Grant Management will determine who will manage the grant (either Grant Management through Lawson **or** the principal and secretary/bookkeeper using the school/department's activity funds). You may also want to refer to the **Procedural Directive for Grants and Applications for Grants** for more information.

A separate fund account will be opened for each grant received for better end of year reporting. The school year should be included in the account title such as Horizon Grant 21-22. A copy of the Grant Award Letter and Budget must be maintained by the bookkeeper.

When grants are issued, they are for the overall benefit of the school site, not the individual teacher. All equipment purchased will remain with the original school site.

CASHIERING

(High Schools Only)



Cashiering refers to the separation of duties between a bookkeeper and a cashier.

- The cashier counts and verifies cash and/or checks submitted by sponsors, teachers, or the public, then prepares bank deposit slips.
- The bookkeeper maintains books/records by preparing receipts, recording receipts, and preparing reports.

A model of cashiering procedures is found below. It is intended to illustrate the necessary segregation of duties. Schools may assign or hire employees to perform the cashiering function as they deem proper.

Teacher/Sponsor

(Daily)

1. Collect funds (cash and checks) from students, parents, etc.
2. Issue an **Activity Three-Part Receipt, Synergy Fees/School Pay Receipt** or **\$25.00 and Under Form**.
3. Prepare Activity Fund Deposit form and keep a copy to support own records.
4. Submit funds and supporting documentation to cashier, or use the drop safe.

Cashier

(Daily)

1. Obtain sponsor's items collected throughout the day (student receipts, Activity Fund Deposit form, funds).
2. Verify that revenue agrees to the amount(s) of the supporting documentation (receipts and/or Activity Fund Deposit form).
3. Initial and date the Activity Fund Deposit form.
4. Prepare and secure bank deposit for armored car pickup.
5. Submit all deposit documentation to the bookkeeper.

Bookkeeper

(Daily)

1. Issue office receipts to sponsors.
2. Match bank deposit to office receipts, Receipts, \$25.00 and Under Forms and Activity Fund Deposit forms.
3. Log sequence of sponsor issued receipts in the Receipt Tracking Log.

Chapter III – Expenditures

Disbursement Procedures
Procurement Law
Book Orders
Gifts and Donations
Payments to APS Employees
Purchases from Instructional Warehouse
Payment for Services
Equipment Purchases
On-line Purchases

All purchases with school activity funds are subject to the New Mexico Statutes, particularly Chapter 13, Public Purchases and Property (also referred to as the Procurement Code). The only exceptions are **Trust** accounts.

DISBURSEMENT PROCEDURES

- Activity Fund Purchase Order Request Form
- Activity Fund Purchase Orders (AFPO)
- Blanket Purchase Orders (BPO)
- Cash Advances
- Invoices and Gross Receipts Tax
- Vouchers
- Checks
- Returned Checks – Non Sufficient Funds (NSF)
- Refunds
- Credit Accounts

PROCUREMENT LAW

BOOK ORDERS

GIFTS AND DONATIONS

PAYMENTS TO APS EMPLOYEES

- General Rules and Regulations
- Reimbursements
- Paying APS employees for services rendered

PURCHASES FROM APS INSTRUCTIONAL MATERIALS WAREHOUSE

EQUIPMENT PURCHASES

ON-LINE PURCHASES

DISBURSEMENT PROCEDURES

Purchasing procedures involve the following sequence of events and forms:

FORM	PROCEDURAL USE
Request for Activity Fund Purchase Order	Request for an AFPO to be initiated
Activity Fund Purchase Order or Blanket Purchase Order (BPO)	Request to buy goods/services. Pre-approval required.
Activity Fund Purchase Order Log	Document approved AFPO and payment information.
Invoice/Receipt (from vendor)	Proof of purchase must be dated same or later than AFPO.
Activity fund check and voucher	Final principal approval; review of AFPO, invoices, and check for accuracy and completeness.

Activity fund expenditures must be appropriate. Individuals making inappropriate purchases will be personally responsible for repayment to the activity fund account.

Activity Fund Purchase Order (AFPO)

State law, (13-1-169 N.M.S.A., 1978 Compilation, as amended), mandates the use of purchase order procedures. The Request for Activity Fund Purchase Order and the **Activity Fund Purchase Order (AFPO)**, are available from APS Graphics and are the standard forms to be used by Albuquerque Public Schools effective July 1, 2015.

Activity Fund Purchase Order Process:

1. Complete a Request for AFPO Form for approval.
Note: Text messages, voicemail, email and verbal are not acceptable approval processes for purchase orders.
2. Create an AFPO through the APS-required software PO Module and submit to the principal for approval prior to placing the order/making the purchase. Violation of the proper approval procedures may result in a denial of payment from school funds. Process may take approx. 24 hours to 5 days.
3. Document the approved AFPO in an **Activity Fund Purchase Order Log** to identify outstanding AFPOs and cross-reference voucher/check number and amount when paid.
4. Present the purchase order to the vendor at the time the purchase is made. This procedure will inform the vendor where to send the invoice and allow the vendor to place the purchase order number on their invoice and other correspondence. This also fulfills the employee's obligation to identify his/herself as a nontaxable purchaser.
5. **Refunds, cash advances, petty cash replenishments, and bank charges do not require a purchase order.**

[illegible][illegible]

The principal/director must ALL initial modifications/changes to the AFPO and the changes must be entered in the PO module.

Blanket Purchase Order (BPO)

An individual purchase order is not required for certain **recurring expenditures** (e.g., snack bar supplies, yearbooks, monthly telephone billings, etc.). Instead, a **Blanket Purchase Order (BPO)** may be used and approved in advance by the principal/director. The use of the BPO will reduce the amount of paperwork for these recurring expenditures. **BPOs cannot be used to reimburse APS employees.**

The following statements must be included on the purchase order:

1. "Blanket Purchase Order (BPO)"
2. Description of BPO purpose, including school year (all BPOs expire at the end of the school year) (ex: *BPO-Pizza Products for Snack Bar-SY22-23*)

Amount estimate may be based on expected expenditures for the school year and/or past years' expenditures.

As payments are made, a **Record of Payments for Blanket Purchase Orders** must be maintained to be certain that the amount stated on the blanket purchase order has not been exceeded (*sample form on page D-13d*). If the total amount of payments exceeds the authorized BPO amount, another blanket purchase order must be issued for the remainder of the school year. A copy of the BPO should be included with the voucher.

Activity Fund Purchase Order (AFPO) Log

A record must be maintained showing the purchase order number, date of issue, the vendor's name, the date of payment, the check number and the amount of the check issued to pay the purchase order. Proper documentation can be helpful to locate the purchase order for later verification.

Cash Advance

When cash is necessary (student travel, meals, parking fees, etc.) a **Cash Advance** may be used. *Staff Cash Advances are to be kept separate* from Student/Chaperone Cash Advances. All travel expenses must follow the Activity Fund Travel guidelines in Chapter X. Principal/director written approval is required. Receipts for expenditures are evidence of proper use. Unused funds **must** be returned, and receipted by the bookkeeper, within three days of return from travel. **It is not necessary to issue a purchase order when issuing a Cash Advance.**

The **Cash Advance Form** (sample forms on page D-2, D-2a, D-2b) must be properly completed and reconciled with proper documentation before the required deadline (1 week from issuance or 3 days following return from travel) or the funds disbursed must be returned. **No additional cash shall be advanced if a previous cash advance is outstanding.** It is recommended that the cash advance check number be referenced on the office receipt when funds are returned by the sponsor.

Note: Cash Advances cannot be used for payment for services.

**Staff must adhere to the established per diem rates for daily meals.
See Chapter X, page 44 for per diem rates.**

Invoices, Gross Receipts Tax and Tipping

Itemized invoices/receipts are documents which cannot be altered unless it is to correct mathematical errors. Date of invoice, purchase order number, etc. appearing on the invoice must never be changed. A notation can, and should be attached to the invoice by the bookkeeper pointing to any discrepancy in the recording of the information shown on the invoice by the vendor. Quotes are not considered a finalized invoice/receipt.

Before an itemized invoice can be paid, the following steps must be completed:

1. Match the invoice to the purchase order. Verify the mathematical accuracy, including computation of extensions. Verify the correctness of the amount shown on the itemized invoice with the amount on the purchase order. Verify items/services purchased agree with purchase order description. Any allowable differences, if paid, must be explained on the purchase order, properly documented and initialed by the principal.
2. Gross receipts tax, if charged on the purchase of tangible items, must be deducted from the amount due. If a non-taxable transaction certificate (NTTC) number has not been issued to the vendor, contact the Procurement Department and have one issued to the vendor.
3. **Gross receipts tax charged on intangibles (labor, services, etc.) must be paid.**
4. Verify that the purchase order receiver line is signed to evidence receipt of the goods/services. The receiver's signature on the vendor invoice/receipt will suffice as evidence of receipt. If a check needs to be issued in advance of receipt of the goods/services (i.e., subscriptions, registrations, etc.), the purchase order must be placed in a pending file and a signature and date obtained as soon as the goods/services are received.

A vendor statement, screenshot, or photocopy are **not** sufficient support for payment unless the appropriate invoices are attached and reconciled.

Itemized invoices/receipts which cannot be matched to a timely issued and properly approved purchase order **cannot be paid** because payment would violate State Law (13-1-169 N.M.S.A., 1978 Compilation, as amended). ***Itemized invoices and receipts must be submitted to the bookkeeper within 3 business days after a manual check is issued.***

Tipping wait staff when eating food in a sit down restaurant (not fast food establishments) is acceptable. The tip must be calculated on the pre-tax subtotal and may not exceed 20%. When an establishment charges a forced gratuity less than the 20% maximum, it is not necessary to include extra funds.

Tipping of transportation drivers (i.e. Uber, Lyft, Taxi, etc.) must not exceed 20% of the fare subtotal.

Tipping delivery personnel (i.e., food delivery, etc.) or at fast food establishments using activity funds is prohibited.

Vouchers

All payments shall be supported by a **Voucher**. All vouchers must be numbered consecutively and the voucher number must be the same as the check number. The voucher must be prepared at the time the check is written. Each check, **including voided checks**, must be individually supported by a voucher. **One voucher is required per check, NOT per purchase order** (sample form on page D-22).

The required software prints the necessary information on the check stock with check stubs to constitute a proper voucher.



Checks must be prepared, submitted with the voucher, supporting purchase order, and itemized invoices/receipts for review by the principal/director **prior** to signing the check.

Upon payment, invoices and/or receipts must be marked or canceled in such a manner as to render them ineffective as support for further payment. This may be accomplished by writing "PAID" or by using a "PAID" stamp on each invoice and/or receipt.

Cash withdrawals are prohibited.

Checks

To Disburse Funds: Funds shall be disbursed by a pre-numbered check. Checks shall be issued in numerical order. The following supporting documentation is required:

1. A completed and approved Request for AFPO form
2. The pre-approved purchase order or cash advance form
3. The vendor's original itemized invoice and/or receipts to support the disbursement

Occasionally, pre-payment may be required by a particular vendor. Examples: magazines, entry fees and registration fees. In this situation, an approved purchase order is still necessary. A copy of the order/form must be made and included with the voucher.

For manual/handwritten checks, itemized invoices and/or receipts must be submitted to the bookkeeper within 3 business days after the check is issued.

The signing, or the countersigning of a check in advance is prohibited.

All checks must have a minimum of two authorized signatures to be valid and one MUST be the Principal/Director/Administrative Designee.

Each check shall have printed on its face the words "Void After One Year From Date" (6-10-75F N.M.S.A., 1978 Compilation as amended).

To Void a Stale Dated Check: A check that has not cleared the bank after one (1) year from date of issue is considered stale dated and must be voided.

To Void a Check: Checks are never destroyed. All checks must be accounted for and documented as to their use or non-use. When a check must be voided, write “VOID” across its face and cut out the signature block. Each voided check must be supported by a voucher signed by the Principal/Director/Administrative designee. The voucher number is the same as the check number and, accordingly, the voided check should be attached to the voucher. All voided checks must be posted and filed numerically with other issued vouchers and checks.

Checks which are processed electronically (as an EFT) and are printed void by the vendor should NOT be treated as a voided check (i.e., do not remove signature block). Include EFT checks with documentation.

Lost or Misplaced Checks: If a check is lost, it is the payee’s responsibility to pay the stop payment fee. However, before another check can be issued, an ***Affidavit for Duplicate School Check*** must be completed (*sample form on page D-5b*). This serves as protection for the school should the original check ultimately be paid.

Returned Checks - Non-Sufficient Funds (NSF)

Occasionally, a check tendered in payment to the school may be returned by the bank for various reasons. When this occurs, the bank may charge the school a fee for this check. The charge may appear on your bank statement as “other debits, other charges, returned item, or item chargeback” etc.

In order to reflect the charge made by the bank on the school’s records, an entry must be made to the school’s activity fund ledgers. The returned check and fee must be posted as a “check”, and cancelled within the month charged.

1. Keep copies of all documentation for any future audit reference.
2. Notify the sponsor who initially accepted it. The sponsor should then try to collect the funds. (Bookkeepers may also attempt to collect the funds).

If the check is re-deposited, process it as a new and separate deposit.

Re-deposit the funds on a separate deposit ticket and identified as “Redeposit of John Doe’s check”. Should the check be returned by the bank a second time, repeat the procedure. Do not re-receipt returned items.

If the writer of the check replaces it with cash, use the same procedure as if the check itself was re-deposited, but identify as “Cash collected from John Doe, replaces returned check #_____.” A receipt must be issued when cash is collected for a returned check.

A copy of the NSF check must be kept in the files for review by the auditors. Documentation is required on all NSF checks. (*See sample form on page D-10*).

The form is titled "RETURNED CHECK VOUCHER". It contains the following fields:

- Check Number: _____
- Date: _____
- Amount: _____
- Payee: _____
- Signature: _____
- Comments: _____

Below these fields is a table with the following columns:

DATE	DESCRIPTION

At the bottom of the form, there is a section for "This check is being returned for the following reason:" with a space for a signature and a date.

Reimbursements

Activity funds may be used to **reimburse** employees for purchases **previously approved by an AFPO**. The process for reimbursement is as follows:

1. Obtain the completed and approved Request for AFPO form.
2. Create a purchase order including REIMB-/Reimbursement In the description and obtain the principal's signature.
3. The individual is authorized to place an order/make a purchase.
4. Obtain the **original** itemized vendor invoice/receipt from the individual to be reimbursed. *(Credit Card charge slips are not acceptable for reimbursement)*
5. Create a check and voucher (for handwritten checks) made payable to the employee, written for the total amount of the vendor invoice(s), **excluding any tax amounts paid**, and not exceeding the dollar amount approved by the principal.

Note: Reimbursement for services will not be reimbursed until after the event is completed.

Refunds

Occasionally, it may be necessary to issue a refund for a library book/textbook (previously paid for as lost, and later found), cancelled events, etc.. When making a refund, *a purchase order does not need to be issued*. The proper procedure is as follows:

1. Obtain a copy of the original Activity Three-Part Receipt, Synergy receipt or \$25.00 and Under Log.
2. A statement must be written on the receipt/log by the person authorizing the refund, such as "Book found, please refund" including authorizing signature.
3. Issue a check, prepare a voucher and have it approved. Attach all supporting documentation, marked paid, to the voucher and file it numerically with other issued vouchers and checks.

Refunds for payments made via the 3rd party credit card company must be processed through the company.

Requests for refunds, if previously paid by check, require a ten (10) day waiting period to ensure that the check has cleared the bank. It is imperative that the box before the words "cash" or "check" be marked on the receipt. This will enable the bookkeeper to be certain that the ten (10) day waiting period has been met. This is to protect the school from loss in case the original payment is returned as an NSF check.

Credit Accounts

Credit "accounts" may be established with local vendors. Follow the disbursement procedures outlined in Chapter III. **Reminder:** Payments are to be paid from invoices ONLY, not a statement, quote, etc. **It should be noted that "credit accounts" that assess a monthly finance charge are prohibited.**

Notary

Schools may pay for the filing fee for on-site notaries. However, the bonding fee is not allowable.

PROCUREMENT LAW

The latest version of the Procurement Act (Code) for the State of New Mexico became effective October 1, 1986. Updates are added yearly as new legislation is approved. The following highlights of this act are vital to the Albuquerque Public Schools (APS), as a local body within this law (13-1-28 through 199 N.M.S.A. 1978). Activity fund purchases are subject to the Procurement Code and the funding source has no bearing on the application of the procurement code. School principals, assistant principals, secretaries, bookkeepers, activity directors, teachers, and sponsors should be familiar with these requirements:

Purchases From \$.01 To \$9,999.99

Although quotes are not required for these purchases, the school must make sure that it is getting the best price available (best obtainable). In many cases, quotes are recommended as savings can be realized, especially at the higher end of the scale.

Purchases From \$10,000.00 To \$59,999.99

Three written quotes must be obtained for all purchases in this price range unless an appropriate contract exists. Quotes should be in writing on the vendor's letterhead. If less than three responses are received, an explanation will be recorded as required by law (13-1-125) and kept with the file. Catalog price quotes are not acceptable for this requirement.

Purchases From \$60,000.00 And Over

Purchases of goods in this range require **formal bids** processed through the APS Purchasing Department (also called Procurement Department). These bid requirements and procedures apply to non-professional services that total over \$60,000.00 (13-1-111) as well. Advertisements must be in at least one local newspaper no less than ten (10) days before the bids or proposals are opened (13-1-104) and other requirements exist (purchasing directs all these activities).

Exceptions: *some exceptions are banquets; dinners; proms; motels or other lodging facilities, purchases from publishers, utilities, and many others. These quotes or bids do not have to be processed through the Purchasing Department but copies must be supplied for documentation. Quotes should be obtained by the school, directly from the vendor, on vendor letterhead. Quotes must always be secured from vendor facilities having the same type of standards or specifications for the goods or services. Bids are performed by the Purchasing Department. Although the law excludes transportation, prices vary greatly among companies, thus APS procedures recommend the school obtain the best available price through quotes. The purpose of purchasing controls is to ensure public employees acquire quality products at reasonable prices when spending public funds as required by code.*

References

- APS Procurement Department, (505) 878-6126

CLASSROOM/SCHOOL BOOK ORDERS

Classroom/School Book orders (Scholastic, etc.) may be collected by an APS employee in the following manner:

- If the parents make the check payable to the book company, the checks may be collected and mailed together to the company with the order. Receipts and deposits are not required as the teacher is simply coordinating the mail order.
- If any cash is received, it is required that the money and book orders be given to the secretary/bookkeeper. An **Activity Three-Part Receipt/\$25.00 and Under Form** must be issued. The funds must be deposited and a school check issued for the same amount to the book company.

DONATIONS

A school/department may elect to donate funds for certain special projects; however, the funds to be donated must be raised through a ***special fund raising project that is clearly advertised to be for that specific purpose only and a separate fund account must be established.*** A copy of the advertisement must be included with the Fundraiser Approval form and in the disbursement documentation. Both the proceeds and expenses relating to this special fund-raising project ***must*** be clearly designated in the associated fund account. The exact amount of profit from the special fund raising project must be donated. Do not round off to the nearest even dollar amount. This will ensure that the established account will be closed after using all acquired funds.

The anti-donation clause of the New Mexico Constitution prohibits outright gifts of public money to private citizens. APS awards/prizes which further educational endeavors are considered to have a corresponding public purpose and public benefit. Accordingly, these awards do not violate the anti-donation clause of our constitution.

Donations from Public Funds are illegal (30-23-2 N.M.S.A., 1978 Compilation, as amended).

GIFTS

The purchase of gifts from an activity fund account are allowable. However, the cost of these reward incentives must be nominal in nature. **MAXIMUM: Gifts are limited to \$35.00 per person per year.**

Gift cards may NOT EVER be purchased using activity funds. According to the IRS, giving someone a gift card of any kind is the equivalent of giving that person cash, and nominal "cash" gifts are **always** taxable. **Therefore, activity funds may not be used to purchase gift cards.**

The purchase or reimbursement of gift cards is prohibited.

An individual making the purchase of a gift card will be personally responsible for repayment to the site's activity fund account.



PAYMENTS TO APS EMPLOYEES

General Rules and Regulations

APS does not, under any circumstances, issue a vendor number to an individual who is a former APS employee within one year of that individual's termination of employment. Vendor Number requests for former employees will be considered by the Vendor Approval Committee only after the individual's one-year lapse of APS employment.

Reimbursement to APS Employees

Additionally, APS does not issue a vendor number to an individual who is a current APS employee, except for reimbursement purposes. Any other type of payment through the Accounts Payable system will be disallowed. Payments for services provided by current employees shall be submitted to payroll on a miscellaneous time sheet. See Appendix A for detailed instructions on processing payments to APS employees.

PURCHASES FROM APS MATERIALS WAREHOUSE

Purchases may be made from the APS Materials Management Warehouse with activity funds. To place an order, please follow the steps listed below or reference Appendix A in the Activity Funds Manual:

1. School/site must create an Activity Fund Request form and complete and log an activity funds purchase order to APS Board of Education. The description should include "Warehouse Supplies"
2. Complete the APS Warehouse Activity Fund Order form listing all items to be ordered from the warehouse.
3. School/site must fax/email the **Activity Fund Order Form** (*Sample A-03*) to Materials Management at 848-8850 [or stock.control@aps.edu](mailto:stock.control@aps.edu) The order must include: **School/site name, location number, contact name and phone number, funds to be charged for supplies, quantity needed, stock number and description of supplies.**
4. Materials Management will enter the order into Lawson. The order will follow the normal approval process.
5. Materials Management Clerk will pull the order.
6. Materials Management will contact the school to let them know the total cost of the order.
7. School/site will make a check payable to APS Board of Education for cost of order.
8. The school/site will contact Materials Management when the activity fund check is ready. Keep supporting documentation from Materials Management with school voucher.
9. Materials Management delivers the order to the school/site and picks up the activity fund check.

PLEASE REMEMBER: ALL SALES ARE FINAL USING THIS PROCESS!!!

PAYMENTS FOR SERVICES RENDERED

In an effort to comply with Internal Revenue Service (IRS) requirements regarding appropriate reporting of payments to individuals/businesses providing services to the District, the procedures for using activity funds for payment of services is outlined below:

- All services being paid for with activity funds will be processed through APS General Ledger, unless designated as payable on the “GO” side of the STOP/GO List.
- The Guidelines for Activity Funds Checks for Services (STOP/GO List) will be used to verify if a payment for a service is authorized to be paid directly. This form will be updated periodically as necessary, and it is the responsibility of each school to check for these updates on the Activity Fund Support Office website.
- Do not allow any individual/business to perform services until they have been verified as an approved, ACTIVE APS Vendor in Lawson or are a current employee of APS (current employees will be paid through Payroll, contact the billing specialist in APS General Ledger for specific instructions). The Vendor approval process is provided in great detail on the Accounts Payable website. An approved AF Purchase Order must be in place before any service is performed. Make certain that all Federal/state/local laws are adhered to in allowing services to be performed at your school (i.e. Inflatable jumper providers meet all criteria for rental).
- Employees are prohibited from providing services to the District as Independent Contractors. Exceptions to this rule are rare. If allowable per the Negotiated Agreements, current employees may provide services to the District outside of their normal duty day by submitting an approved timesheet to Payroll (see instructions).
- See Appendix A for detailed instructions on processing payments for services.

EQUIPMENT & COMPUTER PURCHASES

1. The proposed vendor must already have an active vendor number in Lawson. Activity Fund reimbursement of large equipment/computers is prohibited.
2. Payment for assets over \$1,000 or any computer equipment regardless of the cost (including iPads, desktops, laptops, readers, and towers) purchased using activity funds must be disbursed through the APS Lawson financial system to ensure appropriate documentation, tagging and tracking. The following procedure using fund 9000 is required.
3. Complete an activity fund request and purchase order made out to the vendor/Board of Education (i.e., REI/Board of Education) including vendor number, vendor address and description of equipment to be purchased.

4. A requisition must be entered into the Lawson system. See Appendix B for detailed instructions on processing equipment purchases in excess of \$1000 or computers regardless of the cost.
5. Note: District Initiatives for these purchases may need to be tied to APS Goals and Guardrails when purchasing through Activity Funds. Contact Business Systems or Procurement with questions or for trouble shooting in regards to proper entry.
6. A Lawson purchase order will be sent to the vendor to complete the purchase.
7. The vendor invoice must be submitted to Accounts Payable for full or partial payment against the purchase order. Please ensure that the AFPO number is referenced on the invoice.
8. The school Activity Fund will be billed monthly by the APS Accounting Department for all charges made to their account 9000.

ONLINE PURCHASES

An activity fund bank/credit union account number **may not be** provided for online purchases. However, online purchases are allowable via the employee reimbursement process. (See Reimbursement section)

Chapter IV – Transfers

TRANSFER PROCEDURES

Activity fund transfers must be approved by the site administrator. All transfers made must be appropriate and between 'like' accounts (i.e. Field Trip to Fifth Grade is acceptable; Student Funds to Faculty is not acceptable).

Transfer process:

1. Enter the transfer into the system, completing all required fields (Date, From Account, To Account, Amount, and Description,) numbering sequentially.
2. Print transfer report. Principal approval **must** be obtained on the date of the transfer.
3. Transfer reports must be maintained for each school year.

Inactive accounts must be identified by the secretary/bookkeeper and principal/director each school year. Amounts should be transferred to active accounts which closely relate to the purpose of the inactive account. See Year-end Reporting section.

It is inappropriate to transfer student-generated funds to a faculty account.

Student funds must be spent on the students.

The transfer of Grant funds over \$50.00 must be approved by the APS Education Foundation Department.

Chapter V – Petty Cash and Change Fund

Written authorization is required from the Activity Fund Support Office to establish **Petty Cash** and **Change Funds** with activity funds. The principal/director must send a written request to the Manager of the Activity Fund Support Office. Once authorization is received, you may establish the approved fund. Requests should include the following:

- Desired amount
- Name of fund
- Purpose

The authorized funds must be reflected on the site's general ledger.

PETTY CASH

- Each **Petty Cash** fund will be designated by an account in the general ledger.
- Petty cash expenditure maximum limit is **\$15.00**.
- Cash/coin plus receipts/invoices must equal the full approved amount of the **Petty Cash** fund at all times.
- Petty cash usage must be approved by the principal or designee.
- Petty cash vouchers must be prepared (*sample form on page D-12a*). Vouchers must be signed by the person receiving the money, at the time the money is received:
 1. For money issued in advance, the voucher will show amount taken, amount returned as change, and invoice amount. The person using petty cash will sign the voucher upon taking the money. After the purchase has been made, the change plus receipts must equal the original amount taken.
 2. For reimbursement, the petty cash voucher and the invoice amount must match. The person being reimbursed will sign the voucher upon reimbursement.
 3. Invoices/receipts must be attached to petty cash vouchers and marked "Paid" to prevent duplicate use.
- It is not necessary to issue a purchase order when replenishing petty cash.
- Replenishment of petty cash:
 1. Must be the exact amount necessary to bring the fund up to the approved fund amount. The replenishment amount can be determined by totaling the petty cash vouchers for the current period.
 2. Replenishment amount must be posted to individual fund accounts indicated on petty cash vouchers.
 3. Check is issued to the individual replenishing the petty cash account.
 4. Replenishment of Petty Cash fund must be completed annually, at a minimum.



CHANGE FUND

- Change funds are used to make change at school events only.
- Each Change Fund will be designated by an account in the general ledger.
- Cash and coin must total the full amount of the ***Change Fund*** at all times.
- A “temporary change fund” may be necessary for non-recurring school events (e.g., dances, book fair, yearbook sales, etc.).

A temporary Change fund may only be maintained for the length of the event. (Include dates of event in the check description.)

In the event a “temporary change fund” is necessary the following steps must be followed:

1. The bookkeeper will issue a check to the individual requesting the temporary change fund.
2. The individual will cash the check and use the funds to make the necessary change.
3. When the temporary change fund is no longer needed, the fund must be submitted to the secretary/bookkeeper separately from all other funds collected. The secretary/bookkeeper will receipt the temporary change fund and deposit the funds into the site’s checking account.
4. The bookkeeper will document the office receipt number on the disbursement documentation for the original check.

It is prohibited to use Petty Cash or Change Fund to make loans or cash personal checks.

Chapter VI – Snack Bar, Vending, and School Stores

SNACK BAR

Year Round

Snack bars located on school campuses must be approved and inspected by the NM Environmental Health Department. It is required that the snack bar will meet certain health standards and pay the annual fee. The health certificate must be prominently displayed in the snack bar. Product for sale must comply with any current APS awarded bid; products for sale must be purchased from contract vendors.

Inventory control must be a primary financial objective for snack bars. The following procedures are required:

1. A physical inventory must be taken at the beginning of each day.
2. The beginning inventory, plus any new purchases, less free items, less the ending inventory, equals the total quantity of merchandise sold during the day. The **Snack Bar Inventory** is required to document the total of inventory on hand at the end of each day (sample form on page D-17). This is also useful in determining what items are popular (high sales) as opposed to slow moving items.
3. Sales are then calculated by multiplying the number of items sold by the sales price. The same computation is done for each product sold.
4. After the total sales of all items is determined, this amount must equal the total receipts (i.e., cash count) for the snack bar during the day and the cash register tape if applicable. Cash overages/shortages should be tracked.
5. The inventory recap/reconciliation and cash register tape, if applicable, must be submitted to the bookkeeper to support the office receipt issued to the snack bar sponsor for the money submitted.
6. Sponsors must be aware of the mark-up used in the snack bar operation and periodic (i.e., monthly) profit margins must be calculated to assure expected profits are being earned.
7. All records pertaining to the snack bar (inventory sheets, cash register tapes, payroll reports, receipts, etc.,) must be kept on file at the school for audit purposes for 3 years. Do not destroy any such records.

NM Environment Department (505) 827-2855 / (800) 219-6157 Toll Free
APS Procurement Office..... (505) 881-8415
APS Food and Nutrition Services (505) 345-5661

Contact APS Food Services for nutritional guidelines and questions.

VENDING

All money generated from vending activity on school campuses is considered “public” money. These funds are legally owned and under the discretionary control of the school district. Additionally, these monies are subject to all applicable State laws and regulations.

Each principal/director is accountable to the public, parents and staff in relation to vending activity. The following principles apply to vending:

1. Profit must be spent to support school/program needs.
2. Funds generated solely from faculty vending must be spent to benefit faculty (i.e., supplies, workshops).
3. Funds generated solely from student vending should be spent to benefit the students (i.e. assemblies, pencils, lunch time activities).
4. Commission from vending machines must be split with 80% going to Student vending and 20% going to the faculty vending fund account.
Note: Commission checks must be posted to the proper vending account.



Profit Sharing

A portion of profits from Snack Bars may be shared with:

- ***A minimum of 70% to benefit the student club running the snack bar.***
- ***Admin (not exceed 20%)***
- ***Faculty (not exceed 10%)***

SCHOOL STORES

School stores selling food items must comply with all APS nutritional guidelines. Inventory control must follow the process outlined in the Snack Bar section. All profits are to benefit students.

Chapter VII – Fundraising

FUNDRAISING PROCEDURES



Principal/Director/Designee's written approval must be obtained for ALL fundraisers to ensure activities are organized among teachers, sponsors, parent and booster clubs (*sample form on pages D-7a*). A copy of the fundraiser advertisement must be attached to the Fundraising Approval form. When approving, Principal/Director/Designee should consider scheduling, fairness of opportunities, and appropriateness of district, school and community philosophies. The accounting of all school funds are the principal/director's responsibility.

Internet/Crowdsourcing fundraising for donations is not allowed.

*This type of fundraising is subject to fraudulent misuse in as much as it is easily accessible to both authorized and unauthorized activity.
(i.e. GoFundMe, etc.)*

Teachers/sponsors must adhere to District Policies and Procedures, and procedures on purchasing and receipting as provided in other chapters of this **Activity Fund Manual, Chapters II & III.** Specifically:

1. **Activity Three-Part Receipt** books must be signed out with the secretary/bookkeeper.
2. Receipts must be issued for all monies received. However, if the amount collected is \$25 and under, then the **\$25 and Under Receipt** form may be used.

Vendors from whom you intend to purchase fundraising items must be approved by Community Relations to do business with the District.

The **Fundraising Project Summary** may be completed by the sponsor in charge (*sample form on page D-7d*). The primary purpose of this form is to keep track of all monies received and spent for fundraising projects.

A school may elect to raise funds for certain special projects; however, the funds must be raised through a special fundraising project that is clearly advertised to be for that specific purpose only. A copy of the fundraiser advertisement must be attached to the Fundraising Approval form. Both the proceeds and expenses relating to this special fundraising project must be clearly designated in the fund account. The exact amount of profit from the special fundraising project must be paid to the designated charity in full (do not round off to the nearest even dollar amount). This will ensure that the special fundraising project will be closed after using all acquired funds.

If proceeds are being raised to donate to a charity, that charity must be registered with the IRS.

A portion of profits from School Wide Fundraisers may be split as follows:

- ***A minimum of 70% to benefit the students.***
- ***Admin (not exceed 20%)***
- ***Faculty (not exceed 10%)***

Fundraisers for non-US charities are prohibited.

***Missing funds must be reported immediately to the
Albuquerque Public Schools Police Department***

Reminder: Missing receipts = missing funds

Missing receipt books = missing funds

Students owing balances on prior projects should be excluded from any new project until such time as all money or supplies for which they are responsible have been returned to the school. Students who owe balances can be placed on a fine list to help with collecting outstanding balances. This does not include outstanding balances owed to parent organizations/booster clubs.

APS Procedural Directive states: It is the practice of this district that **neither school personnel nor school student organizations will sponsor activities that could be considered gambling, such as bingo, raffles, casino nights, etc.** This does not preclude the right of parents or ancillary organizations to sponsor non-school time activities, subject to city ordinances.

FACILITRON (Building Usage Process)

Please see process outlined on the Albuquerque Public Schools website located at:

Community: APS Facility Rentals: How to Rent a Facility and Reserve Space Online

This site covers both school events and outside organization events.

Chapter VIII – Parent Organizations and Boosters Clubs

SCHOOL PROCEDURES



Parents groups have often provided needed interest, support, and resources to supplement the programs. The District appreciates these efforts to enrich the instructional program to inspire students in their efforts in school.

Parent organizations should not commit the school community to activities which impinge on instructional time or require inordinate amounts of time, effort, or money. It is essential that activities which use the name or implied support of the school or District adhere to policies, procedures and financial safeguards expected of public bodies. For the protection of the groups and schools, adherence of all parent groups is necessary. School personnel must ensure that the guidelines are adequately distributed and implemented.

The school principals and staff must be familiar with the APS Instructional Procedural Directive ***Parent Organizations and Booster Clubs***. This information should be provided to officers of auxiliary clubs. The following is a summary of school (principal's) responsibilities:

- **Authorization/Denial Form:** Must be kept at the school site and a copy sent to APS Activity Support Office by July 31st each year.
(Sample Form D-9)
- **End of Year Financial Report:** A detailed financial report of expenses and revenue is required yearly. Monthly bank statements are not acceptable. A copy must be kept at school site and sent to APS Support Office per the procedural directive by July 31st each year.
- **Bylaws:** Maintain for each parent/booster club. Bylaws must contain items listed in the Procedural Directive at the school site.
- **Bonding:** Maintain a copy of proof of bonding for each club receiving \$2,500 at the school site.
- **APS Employees:** Ensure that ***no*** APS employee is involved with ***financial*** operations of the club since public employees place the District in a position of responsibility for funds

ALBUQUERQUE PUBLIC SCHOOLS	
AUTHORIZATION/DENIAL OF PARENT ORGANIZATION/BOOSTER CLUB	
School _____	School Year _____
THIS SECTION TO BE COMPLETED BY THE PARENT ORGANIZATION/BOOSTER CLUB:	
Name of Organization: _____	
Objective: _____	
OFFICERS: (List all officers and contact information (i.e., telephone number) - please be reminded that APS employees are not to be involved in the financial activities of the organization)	
President: _____	
Vice President: _____	
Treasurer: _____	
Secretary: _____	
SCHOOL PRINCIPAL USE ONLY:	
I certify that the following documents have been reviewed and are on file in my office: ☐ Bylaws ☐ Year-end Financial Report from Prior Year ☐ Proof of Bonding (only completed if program is involved in financial activity)	
The above-named organization has been: ☐ Approved ☐ Denied (see reasons noted on extension)	
Comments: _____	
Principal's Signature: _____ Date: _____	
A copy of this form must be submitted to the APS Activity Support Office by July 31st of each year.	

- **Tax Identification Number**: Do not give out the District number, which is legally assigned to APS as a government entity. Ensure parent clubs contact State and Federal agencies to acquire their own identification number, tax exempt status, mail permit, etc., if desired
- **Fundraisers**: Approve parent fundraisers with the school principal to ensure coordination with school events and philosophies. A Fundraising Approval form must be authorized by the principal/principal designee. A copy of this form must be on file with the school bookkeeper.
- **Gambling Activities**: Events may be conducted by auxiliary groups as long as the proper permits are obtained from the proper authorities. Copies of the NM Gaming Board approval must be attached to the Fundraiser Approval form. These events **must** occur ***off campus, during off school hours***, to remain outside of school jurisdiction and not interfere with the instructional day. Final drawings may be held on campus if they are part of a school event, so long as no selling or gambling occurs. (i.e. raffles, bingos)
- **Fees**: May only be charged for purposes incidental to the related school program (t-shirts, trips, etc.) whereas school fees would cover items required to support the basic program (materials, essential field trips, etc.). This does not preclude the parent/booster club from contributing additional amounts for those items essential to the program.
Remember that class fees must be paid to the school's Activity Fund Account, not the Booster Clubs.
- **Hiring**: Contractors or employees may provide services to be paid by the auxiliary group once the proper employment status and payment method is determined.

Principals are responsible for ensuring parent organizations are in sufficient compliance with procedures in order to be recognized by the school as a support group. The following handout is intended to inform parent organizations of their responsibilities. It is recommended the school maintain a log of parent organizations.

Parent Organization and Booster Club Procedures Handout

(May be copied for all interested parties)

Parent Organizations and Booster Clubs Procedures

The following items must be present in an organization's Bylaws and Practices for a parent entity to be recognized by the school. The organization is also liable to State and Federal agencies regarding requirements of fundraising organizations, i.e., applications for organization status, reporting revenues, tax requirements, etc.

Bylaws

An organization of parents or community leaders affiliated with a school must develop a constitution and/or bylaws to be approved by the principal in writing and filed at the school site. The document must contain or refer to the following:

- A. The name of the organization.
- B. The objective of the organization including the statement, "This organization will abide by all School board and administrative policies and procedures."
- C. Eligibility for membership and membership enrollment procedures.
- D. Officer selection, election procedures, and duties of each officer.
- E. Bonding documents for signatures from licensed insurance company within 30 days of receiving \$2,500.
- F. The principal or designee who will serve as an ex-officio officer of the organization.
- G. Specific fiscal auditing and accounting procedures established by each organization. The disbursements must require the signature of two persons designated by the membership in accordance with accepted practice.
- H. The Statement: "This organization (or club) will abide by all School Board and administrative policies and procedures." As relates to Parent Organizations and Booster Clubs.
- I. In the event that the organization dissolves or is dissolved by the principal, language indicating how the group will handle remaining funds must be included.

Practices

Though parent organizations are affiliated with the school in that they carry the school name and activities must be cleared with the principal or designee, they are a sole and separate entity. Therefore, the following conditions apply:

- Tax identification number obtained solely for your group. Auxiliary group may not use the APS identification number, which legally applies solely to the District.
- Tax exempt status is up to each group to determine, based upon its purpose.
- APS employees (faculty, staff, sponsors, etc.) may not be involved in financial activities of the organization in any way. They may not order items, make sales, collect monies, or sign checks.
- Bank accounts must be maintained outside of the school. Year-End June 30 financial statements must be presented to the principal by July 31 annually.
- Financial statement ending each fiscal year June 30, presented by July 31 to the school principal and Finance Department Technical Assistant for Activity Funds. Checks/disbursements must require two non-APS club member signatures of persons designated by the membership in accordance with accepted practice.
- School mail permits are not for auxiliary group use. As with the tax exempt number, organization/clubs are responsible for obtaining their own permits.
- Raffles/Bingo events may be conducted by auxiliary groups, which are responsible for complying with State laws and licensing requirements when applicable (see references below). These events must occur off campus, off-school hours, to remain outside of school jurisdiction and not interfere with the instructional day. Final drawings may be held on campus if they are part of a school event, so long as no selling or gambling occurs.
- Open meetings for club business, with adequate notification of all meetings to all members, and summaries of proceedings maintained with a copy on file in the principal's office one week after the meeting.
- Principal (Activity Director for High School) must give written approval for fund raisers, to ensure coordination with other school activities and fund raising events.
- Fund raising activities or projects initiated by the organization/club on behalf of the school must be proposed in writing and be authorized by the school principal before the activity commences or any final arrangements are made.
- Fees may only be charged for purposes incidental to the related school program, whereas school fees would cover items required to support the basic program.
- Hiring contractors or employees to provide services to be paid by the auxiliary group are permitted once the proper employment status and payment method is determined.

References

- New Mexico Dept. of Taxation & Revenue (Tax Inf. Office), 1-505-841-6200
- NM State Regulation and Licensing Department, 1-505-827-7000
- Internal Revenue Service, 1-800-829-3676
- APS Instructional Procedural Directive: "Parent Organization and Booster Clubs" Refer to APS Website for the directive

Chapter IX – Financial Reporting

MONTH END REPORTING

Balancing

- Reconcile all statements (checking, savings, investments, etc.), using the approved activity fund software. The deadline for reconciliation is the 15th of the following month.
- Close the month once month end reconciliation is in balance and complete.

Reporting

All schools/locations with activity funds are required to send a copy of their monthly reconciliation to the Activity Fund Support Office for verification, by the 15th of each month. Please include the following reports, in the order listed:

1. Bank Reconciliation
2. List of Outstanding Checks
3. Ledger Report
4. Copy of bank/credit union statement (do not include blank pages and check-copy pages)
5. If applicable, School Pay report (see Appendix C for Reporting/Reconciliation process)



YEAREND REPORTING

All levels

- Submit lost/damaged textbook monies collected during the school year to the APS Finance Department at the end of each fiscal year. Checks are made payable to the Board of Education. A small balance may be left in the account for refunds. Please indicate 'Lost/Damaged Textbooks' in the memo portion of the check for proper distribution.
- Review activity accounts for unnecessarily large balances and/or inactive accounts.
 - 1. Large balances (clubs or classes) should be maintained only for a known purpose (i.e., upcoming equipment purchases, planned events, etc.).
 - 2. Inactive accounts should be spent or closed by transferring the balance to a 'like' account so the funds may be spent during the year(s) they were raised.

No activity fund account shall ever be permitted to incur a deficit balance.

Chapter X – Travel

PROCEDURAL DIRECTIVES

PERSONNEL SHOULD BE FAMILIAR WITH THE FOLLOWING APS PROCEDURAL DIRECTIVES:

- Travel and Reimbursement
- Field Trips
- Use of Private Vehicles on School Business

ACTIVITY FUND TRAVEL

Activity Fund Out-of-Town Travel Expenses Form (see sample form on page D-21) **must** be completed and approved prior to travel. Principal pre-approval is required. Travel must be shown to benefit students, clubs, or the activity group that raised the funds. Payment must be consistent with District travel procedures. A District Travel Authorization Number (TAN) is required for activity fund travel. A TAN is required for all summer, out of season and non-curriculum based travel. (see below)



Note: If travel is not approved by the Athletic/Activities Department and Risk Management, then Activity Funds “**cannot**” be used to fund the trip. Travel is defined as 35 miles outside the APS metro area. Check with the APS Travel Department for specifics.

As per the New Mexico Department of Finance and Administration (DFA Rule 95.1), the following travel limits apply:

1. Actual expenses in lieu of per diem

- Lodging: not to exceed amount set by State of NM Department of Finance Administration.
- Airfare: in full including baggage fees (seat upgrades/early boarding fees, etc. are not allowed)

Reimbursable Travel Expenses

- **Meals:**
 - Out-of-state; Per Diem set per State of NM Department of Finance Administration.
 - In-state; Per Diem set per State of NM Department of Finance Administration.
 - Must have itemized vendor receipts (tips may not exceed 20% of the pre-tax total)
- **Vehicle rental:**
 - Fuel expenses are reimbursable, with an itemized vendor receipt.
 - However, damage waiver insurance, if purchased, is not reimbursable.

- **Transportation:**

- To and from destination airport, hotel, conference venue or other location necessitated by the business trip is reimbursable.
- Pickup and drop off locations must be identified.
- Street addresses (i.e. as show on Uber receipts) without being identified will not be accepted for reimbursement. This may be written in next to the taped receipt.
- Personal auto mileage: In-state mileage must follow current reimbursement rate per State guidelines, reimbursement covers fuel
- Out-of-State mileage, the vehicle odometer reading is required for reimbursement and may not exceed the most economical common carrier fare

Non-reimbursable Travel Expenses

- Hotel room-service meals.
- Meals prior to airport security check or city limits.
- Meals upon return to home base (de-boarding the plane or crossing city limits)
- Meals/snacks for adult chaperones purchased outside of the travel dates.
- The purchase of alcoholic beverages
- Clothing, supplies or items of a personal nature
- Souvenirs of any kind

2. Per Diem (covers lodging and meals)

Each is based on a 24-hour period per State of NM Department of Finance Administration.

Note: Amounts are subject to change. Check with school's bookkeeper or Activity Fund Support Dept. for further information.

Traveling in the City of Albuquerque and the surrounding area (i.e., Rio Rancho) is considered a fieldtrip and does not fall under activity fund travel.

Overnight lodging is NOT allowed during these fieldtrips, with one exception.

"Overnight stays for in town conferences that require hotels stays as part of their program are allowed."

TAN NUMBERS:

If a trip is being is planned during the school year and is part of the curriculum, then no TAN # is required. Athletics events do not need a TAN # during the school year.

If a trip is being planned during the summer hours when school is not in place, then a TAN # is required for the employee. The process is as follows:

1. Get approval for the field trip from the Athletic/Activity Dept of APS.
2. After getting District approval, request a TAN # (if required) from APS Travel Dept.
3. Complete the appropriate documents if using Activity Funds.
4. Book the trip.

Chapter XI – Record Retention

RECORD RETENTION

Most records referred to in this manual must be kept for a period of seven (7) years; certain records need only be kept three (3) years and some records must be kept permanently. Therefore, before disposing of any records, you must verify the length of retention.

Below is a partial list of the timetable of retention as issued by the State Records and Archives (SRC Rule No. 79-8):



- Ledgers; Bank Statements;
Canceled Checks..... 6 years (plus current year)
- Purchase Orders; Deposit Slips; Receipts (office and student);
Bank Reconciliation; Transfers and Adjustments; Vouchers;
Invoices; Monthly Financial Reports and
Supporting Documents 3 years

Please note that when destruction is appropriate, records should be destroyed by shredding or other effective means. The destruction of records should be recorded in some permanently preserved document; the record of destruction should include description and quantity of each group destroyed, inclusive dates covered and the date on which destruction was accomplished.

It is recommended that Activity Fund archive items be boxed annually, marked with the school year and a destroy date using the seven (7) year retention rule. Store the archive items, and destroy appropriately after the noted retention period.

Chapter XII – Audits

AUDITS

At a minimum, activity fund audits are conducted annually. Audits are necessary to analyze the financial transactions, internal accounting controls and procedures to ensure compliance with District Policies and Procedures, State and Federal laws and regulations. It is one of the most significant prudential controls of school activity funds. For the public, it provides assurance that activity funds are being managed properly.



Internal Audit

The Activity Fund Support Office auditors follow an annual audit plan. School/department activity funds may be audited on a periodic basis according to the plan or upon request. The audits are intended to provide administration and the Board of Education with reasonable assurance that funds are managed efficiently, effectively, and in compliance with the **Activity Fund Manual**, accurately stated, and free from risk of misstatement or loss.

Results of the audit are presented to the school principal/department director and bookkeeper along with findings and any recommendations for improvement. For those schools/departments that earn a Non-Compliant rating, the school/department administrator must provide a written action plan addressing findings to be included with the report when presented to Audit Committee.

The appropriate Associate Superintendent will be notified of each site's audit rating.

External Audit

The District is audited annually by an Independent Public Accountant as approved by the New Mexico State Auditor in conformity with Section 4-313 N.M.S.A., 1978 Compilation, as amended. This audit covers District operations and financial statements and school activity funds. Your school may be included in the sample at which time you may be required to provide books and records for review.

Records

For each audit, the following activity fund records must be available:

- Activity Ledger Report
- Checkbook
- Bank Statements
- Bank Reconciliation
- Trial Balance
- Year-end financial statement
- Receipt Books and Logs
- Purchase Order Log
- Blanket Purchase Order Logs (as applicable)
- NSF Checks
- Monthly Lists of Outstanding Checks
- Completed check transactions
- Completed receipts, Activity Fund Deposit forms and deposit slips
- Fundraiser Approval Forms
- Investment Documents (Savings accounts statements, CD's, etc.)
- Transfer Documentation
- Parent Organization Documentation
- Out of Town Travel form, as applicable
- Any other records as requested

Conclusion

This manual should answer most of the general questions you may have regarding the activity funds and should be referred to when needed. It is recommended to review the manual periodically in order to maintain compliance with State Laws and APS Policies and Procedures.

Please contact the Activity Fund Support Office for specific questions related to Activity Fund procedures.

ACTIVITY FUND MANUAL

Appendix A:

Purchasing from APS Warehouse Procedures

Payments for Services Rendered Process

Payments to APS Employees Procedures



**FOR PRINCIPALS, BOOKKEEPERS
AND ACTIVITY SPONSORS**



*Tony Soria
Receiving Clerk
Warehouse*

*Wendy Pickard
Lead Specialist
Stock Control*

AFPO - Activity Fund Purchase Order

Fax #505-848-8850

Email - stock.control @aps.edu

1. Make a list of warehouse stock items needed from the warehouse catalog.
2. Prices are subject to change on a daily basis.
3. On AFPO please include the “not to exceed amount”.

IMPORTANT: Please add the bookkeepers name and phone number.

4. Submit order to stock.control@aps.edu or at the fax number above.
5. Once order is fully approved in Lawson the warehouse clerk will fill order and notify Materials Management when it is ready for payment.
6. The school will be notified with the total of the order and an invoice.
7. Please produce a check for the exact amount on the invoice and make checks payable to APS Board of Education.
8. Call or email Materials Management as soon as the check is signed and ready.

IMPORTANT: Orders are not delivered until Materials Management receives notification that the check ready confirmation.

9. Once the check ready confirmation is given the order is put on the next available route for delivery.

This is the typical warehouse procedure, if you need special accommodation please contact Materials Management.

10. If school decides to pick-up their order from the warehouse please refer to site pick-up procedures.

DISTRICT FORMS

DESCRIPTION	STOCK NO.	UNIT	PRICE
-------------	-----------	------	-------

THE WAREHOUSE ONLY CARRIES THE TWO FORMS BELOW:

TEST FORM (SCANTRON) 100 QUESTIONS: 500/package.

Form	10324	PK	16.27
------	-------	----	-------

STUDENT RECEIPT BOOKS AC-15: 50 receipts/book. 36 books/case.

Form	10325	EA	1.41
------	-------	----	------

Prices are subject to change on a daily basis - Prices Updated 08/24/2017

Payments for Services Rendered

In an effort to comply with IRS requirements regarding appropriate reporting of payments to individuals/businesses providing services to the District, the procedures for using Activity Funds for payment of services is outlined below:

- The Guidelines for Activity Funds Checks for Services (“**STOP/GO** List”) will be used to verify if a payment for a service is authorized to be paid directly. This form will be updated periodically as necessary, and it is the responsibility of each school to check for these updates on the Accounting/Activity Fund Support website. Any vendor or service listed on the **STOP** side of the list must **NOT** be paid directly from your school site, but **must** be processed through the APS Finance Department, General Ledger.
- Do not write checks from your school’s Activity Fund for direct payment to an individual or business providing **services**. All services being paid for with Activity Funds will be processed through APS General Ledger, unless designated as payable on the **GO** side of the **STOP/GO** List.
- Do not allow any individual/business to perform services until they have been verified as an approved, **ACTIVE** APS Vendor in Lawson or are a current employee of APS (current employees will be paid through Payroll). The Vendor approval process is provided in great detail on the AP website. An approved AF Purchase Order must be in place **before** any service can be performed, and a Professional Service Agreement completed (if required). Make certain that all Federal/state/local laws are adhered to in allowing services to be performed at your school (i.e. Inflatable jumper providers **must** meet all legal criteria prior to rental).
- Employees are prohibited from providing services to the District as Independent Contractors. Exceptions to this rule are rare. The only AP payment allowed to *current* employees outside of the normal Payroll process is for travel reimbursement. Current employees may provide services to the District *outside of their normal duty day* by submitting an approved timesheet to Payroll.
- In summary: Create an AF Purchase Order/B.P.O. made out to the **Vendor Name/Board of Education** (i.e. “Herrera Bus/BOE”). **Include the ACTIVE, approved Vendor number on the P.O.** (#38069). Provide a detailed description of the service to be performed, including dates, scope of work and an amount. Complete the P.O. and **once approved**, allow the service to be rendered. Wait for an invoice to be issued, and then email that invoice and your P.O. to the activityfund.docs@aps.edu. Make sure to send the P.O. copy and the **invoice** copy (**NOT** a statement, quote, altered invoice, etc) **at the same time**, AFTER the service has been completed. **Do not send either a P.O. copy or an invoice copy separately – they MUST be sent together AFTER the service has been completed.** You may use inter-office mail or email scan to forward your copies. After the invoice & P.O. has been processed by APS Finance and paid by an APS-issued check, your school will be invoiced by General Ledger, once a month, for all payment(s) for services paid in the GL billing cycle. **Please do NOT send payments to GL until you have received a detailed invoice from APS Finance!** When making payment to APS, please reference the APS invoice number and send with **one** check per APS invoice, payable to APS Board of Education, for the FULL amount of the APS invoice, via inter-office mail or in person to: General Ledger, 300E, City Center.

What does it cost to pay an employee?

For every payroll transaction there are employee payroll taxes and employer payroll taxes. Both the employee and employer pay FICA, Medicare, ERB, and RHP on the gross pay (approximately 27%). When an employee is paid by an Activity Fund, the employer share of these taxes/benefits is billed to the Activity Fund. When the employee receives payment, the gross pay is reduced by FICA, Medicare, ERB, RHP, SIT, FIT and any other personal liabilities.

To summarize: ***The employee receives less than the gross pay noted on the time sheet.***

The Activity Fund is billed more than the gross amount on the time sheet.

Process

Person doing the work must be an *active* APS employee before the work begins and remain active until payment is processed. Substitute teachers must have a “second assignment” for work outside of their substitute teaching duties. Employment status can be confirmed with APS HR. Payment amount must be discussed/agreed upon before the work begins. An AFPO must be in place before the work begins. AFPO must be issued/approved for the salary plus tax/benefit amount.

Please work with the secretary at your location who is responsible for payroll/time sheets.

A weekly time sheet must be filled out, signed and submitted ASAP after the work has been completed. Accounting string information: the Co. is always 1100, the accounting unit is zero plus your location number (i.e. 0514 for DNHS), the account is always 130440 and the pay code is always 010. The lump sum should be entered in the “earned amount” field of the time sheet. All header fields should be completed with special attention paid to “work performed”. Specific dates of service must be noted. The completed time sheet and a copy of the AFPO are to be sent to APS General Ledger. Do not send Activity Fund time sheets to APS Payroll. The GL Department follows the same payroll calendar (attached). Time sheet sample attached.

Method One

To determine the gross pay to enter on the time sheet, determine how much is available in the AF associated account for this expenditure.

AF has \$500 to spend

To determine gross pay for time sheet divide \$500 by 1.27

$\$500/1.27=\$394$

\$394 is the gross pay

Employee will received less than \$394

Employer will be billed \$394 plus \$106 for the employer share of taxes

Cost to AF for employee = \$500

\$394 ON TIMESHEET AND \$550 ON PO

Method Two

The gross pay has been determined/agreed upon, what will it cost the Activity Fund?

\$500 gross pay

$\$500 \times 1.27=\$635$

Employee will received less than \$500

Employer will be billed \$500 plus \$135 for the employer share of taxes

$\$500 \times 1.27=\$635$

Cost to AF for employee = \$635

\$500 ON TIMESHEET AND \$650 ON PO



**BOARD OF EDUCATION
CITY OF ALBUQUERQUE
PAYROLL DEPARTMENT**

Example: Stipend lump sum

i.e. Coaches/Grants/Clinicians/Accompanist/etc..

**WEEKLY TIME SHEET
HOURLY, SUBSTITUTE & MISCELLANEOUS PAY**

WEEK ENDING			Please Note: For all Non-Exempt employees, you must provide the Total Hours and Hourly Rate. An earned amount is not permissible. Please refer to time sheet preparation instruction online at www.aps.edu , select Departments, Finance, Budget, Financial Matters, and then Payroll for a listing of types of employees who are Non-Exempt.										ENTER DATE BELOW						
MO.	DAY	YR.																	
00	00	0000																	
LOC NO.	NAME OF LOCATION				WORK PERFORMED														
000	location				work and date range				ENTER DAILY HOURS BELOW										
EMPLOYEE No.	EMPLOYEE NAME	CO:	ACCT. UNIT	ACCOUNT	PAY CODE	EARNED AMOUNT	HOURLY RATE	TOTAL HOURS	SAT	SUN	MON	TUE	WED	THUR	FRI				
000000	full name	1100	0XXX	130440	000	000 00													
TOTAL					000.00														

XXX= location #

Lump sum amount

Teachers: 010
All others: 001

INSTRUCTIONS:

- Regularly scheduled hourly employees - use Pay Code 001
- All other Schedules - - use Pay Code 010
- All Overtime Pay needs to be on the Weekly Overtime Sheet

Hours - Enter as *the following*:

1-15 minutes= .25
16-30 minutes= .50
31-45 minutes= .75
46-60 minutes= 1.0

Supervisor Must Sign & Print Name

Before submitting this time sheet for payment, make sure all of the following are complete:
Week Ending, Location Number and Name, Work Performed, Employee Number and Name, Cost Account, Pay Code, Earned Amount OR Hourly Rate and Total Hours.

EMPLOYEE'S SIGNATURE

SUPERVISOR'S SIGNATURE

SUPERVISOR'S NAME "PRINTED"



**BOARD OF EDUCATION
CITY OF ALBUQUERQUE
PAYROLL DEPARTMENT**

Example: Exact dates and hours

i.e. After School Care or Clubs/Tutoring/etc..

WEEK

Enter exact
dates worked

HOURLY, SUBSTITUTE & MISCELLANEOUS

WEEK ENDING					Please Note: For all Non-Exempt employees, you must provide the Total Hours and Hourly Rate. An earned amount is not permissible. Please refer to time sheet preparation instruction online at www.aps.edu , select Departments, Finance, Budget, Financial Matters, and then Payroll for a listing of types of employees who are Non-Exempt.										ENTER DATE BELOW						
MO.	DAY	YR.													0/0 0/0						
00	00	0000																			
LOC NO.	NAME OF LOCATION				WORK PERFORMED																
000	location				work performed										ENTER DAILY HOURS BELOW						
EMPLOYEE No.	EMPLOYEE NAME	CO:	ACCT. UNIT	ACCOUNT	PAY CODE	EARNED AMOUNT	HOURLY RATE	TOTAL HOURS	SAT	SUN	MON	TUE	WED	THUR	FRI						
		ACTIVITY		CATEGORY																	
000000	full name	1100	0XXX	130440	000		00 00	00 00 =				0 0									
TOTAL																					

XXX= location #

Teachers: \$25.00
EA's: Their hourly rate

Hours worked
each day

INSTRUCTIONS:

- Regularly scheduled hourly employees - use Pay Code 001
- All other Schedules -- use Pay Code 010
- All Overtime Pay needs to be on the Weekly Overtime Sheet

Hours – Enter as *the following*:

1-15 minutes= .25
16-30 minutes= .50
31-45 minutes= .75
46-60 minutes= 1.0

Supervisor Must Sign & Print Name

Before submitting this time sheet for payment, make sure all of the following are complete:
Week Ending, Location Number and Name, Work Performed, Employee Number and Name,
Cost Account, Pay Code, Earned Amount OR Hourly Rate and Total Hours.

EMPLOYEE'S SIGNATURE

SUPERVISOR'S SIGNATURE

SUPERVISOR'S NAME "PRINTED"

Example: Overtime

i.e. custodians etc...



BOARD OF EDUCATION
CITY OF ALBUQUERQUE
PAYROLL DEPARTMENT

WEEKLY OVERTIME REQUEST & WORKSHEET

SPECIAL INSTRUCTIONS:

- All overtime must be approved in advance by your supervisor. Use the Overtime Request section of this form for the pre-approval.
- DO NOT use this overtime sheet for stipend payments.
- Payroll Type has been replaced with Schedule.
Most employees' Schedule may be found on their preprinted "Bi-Weekly Absence Sheet." Hourly employees do not have schedules.

OVERTIME REQUEST

I request Hours to be worked **OVERTIME HOURS**

_____ for

Assignment Work being Performed

Must be
completed prior
to work
performed along
with the AFPO

WEEKLY OVERTIME WORKSHEET

SCHEDULE	FOR THE WEEK ENDING (Month, Day, Year)				LOCATION No. 000		
A,B, etc..	00/00/000				LOCATION NAME School		
WORK PERFORMED Work being performed							
EMPLOYEE No. 000000	EMPLOYEE NAME PRINTED Full Name						
ENTER DATE			0/0	0/0			
	SAT	SUN	MON	TUE	WED	FRI	
CODE			000	000			
HOURS			00.00	00.00			
CODE							
HOURS							
WRITE IN HOURLY RATE (if different from regular hourly rate)							

Cost Account	
Company	1100
Account Unit	0XXX
Account	130440
Sub Account	n/a

XXX = location #

Supervisor PRINT

Supervisor's Signature

Control Agent

Employee's Signature

Hourly: 001
Teacher: 010

ACTIVITY FUND MANUAL

Appendix B:

*Equipment and Computer Purchase Process
Purchasing Card Process*



**FOR PRINCIPALS, BOOKKEEPERS
AND ACTIVITY SPONSORS**

PURCHASING FIXED ASSETS WITH ACTIVITY FUNDS

General

All Fixed Asset purchases, over \$1,000, and **all** computer purchases (IPADs, Tablets, etc. regardless of the cost paid) that are purchased with Activity Funds must be made through the Lawson system. A Fixed Assets is defined as any single item with a cost of \$1,000 or more, it is a tangible piece of property or equipment that has a useful life of more than one year, an asset is not consumed nor does it change its physical condition over its useful life. This process will enable the district to account for its assets as required by the Public Education Department (PED).

Purchase Process

Before items are ordered, the school or department must enter a requisition in the Lawson finance system and submit it electronically for approval. The requisition must include a detailed description of the item purchased. After the appropriate requisition approvals, the Procurement Department must approve the purchase order **before** the item is purchased. Payment **will not** be authorized for any items purchased prior to approval of the purchase order. This process is necessary to ensure compliance with the State Procurement Code, and other applicable laws.

Procedure

1. The proposed vendor must either already have a vendor number in Lawson or complete and submit a Vendor Number Request Form signed by the principal or department head requesting the item and a W-9 to the Accounts Payable department.
2. Payment for fixed assets over \$1,000 purchased by an Activity Fund will be disbursed **through the APS Lawson financial system** to insure appropriate documentation, tagging and tracking. The following procedure is required:
 - A requisition is entered in the Lawson system utilizing cost account **9000 0xxx0001000** (where xxx is your location number) and one of the following account numbers:

Fixed Assets over \$5000 – <i>including</i> computers	573310	
Assets \$50 to \$999.99 – <i>excluding</i> computers	561190	AD205
Assets \$1000 to \$4999.99 – <i>excluding</i> computers	561191	AD221
ALL computers up to \$4999.99	561192	AD222
Music Instruments (\$125 - \$999)	561198	ER204

For example: La Cueva would use: **9000 05250001000 5611XX**, but Del Norte would use **9000 05140001000 5611XX**.

- After the purchase order is issued the item may be purchased by sending the PO to the vendor.
- The vendor must submit invoices to Accounts Payable for full or partial payment against the purchase order. Please insure that the PO number is referenced on the invoice.
- The school activity fund will be billed monthly by the APS Accounting Department for all charges made to their account **9000 0xxx 0001000 5733XX**.

Special/ Service Order

Home **Profile** Inquire Search Catalog Ten

REQUISITION PROFILE FIELDS - PARTIAL VIEW

Search the catalog

View Full Profile **Update Profile**

MY TEMPLATES

Company Location Requester

MY PL

Requesting Com Requesting Loc

STAPEES

MY REQUISITION STATUS

Unreleased

View Full Profile

1. Click "New"
2. Click "View Full Profile"
OR
3. "Profile"

Total Quantity: 0
Total Cost: 0.0
Number of Lines: 0

New

Basic Detail Profile Drop Ship Accounting User Field

Requester
Requisition
Creation Date
Requisition Status

**If applicable,
4. Change "Requesting Location"
5. Add "Deliver To"**

Reference Number
Requisition Description
Requesting Company 1100 Operational Fund
Requesting Location 061 CHIEF FINANCE OFFICE - FINANCE
Requested Delivery Date mm/dd/yyyy
Priority
Deliver To

Basic **Detail Profile** Drop Ship

From Company 1100
From Location MM1
Cost Default Vendor
Purchase From
Currency Code
PO Code
Taxable
Tax Code
Quote Required No
Single Document to PO Yes
Bill Code Normal

6. Enter your Vendor by drilling on the spy glass and search by "Active Vendor by name or number"

7. Enter Purchase From" by drill on spy glass and search by "Active AP Purchase From Locations"

Special/ Service Order

Example displays how to enter Distribution Company for Activity Fund monies being used to order

Basic Detail Profile Drop Ship **Accounting**

Distribution Company	9000
Accounting Unit	0XXX0001000
Account	5733XX
Sub Account	
Activity	
Account Category	
Asset Code	
Asset Template	

8. Enter Distribution Co. 9000
9. Enter Accounting Unit 0XXX0001000
10. Enter Account 5733XX

Special/ Service Order

14. Click on "Special/Service"

Note: Once "Add" is clicked, the items appear under Requisition Lines but the information typed on the left will remain

To add another item just type over the information and click "Add"

Requisition Line Items are added bottom to top with the bottom item representing line one

RQC Requisition: 2211862

Profile Inquire Search Catalog **Special / Service** Template Pur

Item GP2LL/A Add

Description Apple iPad 10.2 12.9in 128GB

Item Type Special

Quantity

UOM EA Q

Cost 685

Purchase From P Q APPLE COMPUTER INC

Distribution Company 9000 Q

Accounting Unit 05170001000 Q

Account 573322 Q

Sub Account Q

Activity Q

Account Category Q

Cost Option Cost Required

Note: The information entered into Lawson is transferred over to our Inventory software, if you have any questions regarding what ACCOUNT NUMBER to use or the BEST DESCRIPTION for the Asset Purchase please contact:

Hans Zimmer, CPA
Controller of Fixed Assets
Hans.zimmer@aps.edo or
at 848-8866

11. Enter

- Item
- Description
- Item Type
- Quantity
- UOM
- Cost

12. Click Add

NOTE:

Special = "X" – Tangible item (an item you hold or touch)

Amount Service – Lump Sum – Quantity Defaults "1" and is greyed out

Quantity Service – Quantity more than 1

Number of Lines: 1

New Clear Print Rel

Attach

Special/ Service Order

RQC Requisition: 2211862



Home Profile Inquire Search Catalog Special / Service Template PunchOut Express Order Categories

Item

Description

Item Type

Quantity

UOM

Cost

Purchase From APPLE COMPUTER INC

Distribution Company

Accounting Unit

Account

Sub Account

Activity

Add

Requisition Lines

	Item	Quantity	Cost
	GP2LL/A Apple i-Pad 10.2 12.9in 128GB	1 EA	685.00000 USD 685.00000

- 13. All lines have been added/completed
- 14. Attach Quote and Approved Activity Fund PO
- 15. Click Release

Note: Adding/changing anything on order ONLY if it is unreleased

Requisitions can be printed before and after it has been released

Once requisition is released adding/changing comments not available

Total Quantity: 1
Total Cost: 685.00 USD
Number of Lines: 1

Tying your purchases to Goals, Guardrails and/or Enabling Conditions

Beginning July 1, 2024, a purchase requisition entered into Lawson will require the purchase to align to APS Goals, Guardrails and/or Enabling Conditions. This alignment will be reported to the Board of Education on a quarterly basis to demonstrate how resources are being spent.

APS Goals	Lawson Identifier
Goal 1: Early Literacy	001
Goal 2: Math Proficiency	002
Goal 3: Post-Secondary Readiness	003
Goal 4: Skills, Habits, & Mindsets for life Success	004
APS Guardrails	
Guardrail 1: Wraparound Support Systems	005
Guardrail 2: Equitable Allocation of Resources	006
Guardrail 3: High-Quality Curriculum and Instruction	007
Guardrail 4: Family & Community Engagement	008
Guardrail 5: Staff Voice & Support	009
Enabling Conditions:	010
Systemic condition for the effective and efficient implementation of the specific goals and or guardrails. For example: Cafeteria Food, Buses, Construction, Utilities, Copiers, janitorial supplies, office supplies, fuel, etc.	
Other: does not fall into categories above	011

If a purchase corresponds to multiple goals, guardrails, or enabling conditions, select the identifier with which it most closely aligns.

In the specified Lawson field (see attached), the Requisitioner will enter a three-digit identifier that represents the goal, guardrail, and/or enabling condition that the purchase most closely aligns with.

If you are an approver, ensure to check the requisition field to ensure a goal/guardrail/enabling condition or other is selected.

Requester: How to Enter Goals, Guardrails and /or Enabling Conditions for ALL Requisitions in RQC

1. Click on 'Profile'
2. 'Basic' Enter information
3. 'Detail Profile' Enter Information
4. 'Accounting' Enter Accounting String
- 5. Click on 'User Fields' to enter Goals/
Guardrails or enabling conditions**
- 6. In the field 'PO User Field 3' Enter the
appropriate Goals/Guardrails or enabling
conditions**

The screenshot displays the RQC system interface. At the top, there is a navigation bar with tabs: Home, Profile, Inquire, Search Catalog, Special / Service, and Template. Below this, a sub-navigation bar shows 'Basic', 'Detail Profile', 'Drop Ship', 'Accounting', 'User Fields', and 'Comments'. The 'User Fields' tab is highlighted with a red box and labeled with a red '5'. The main content area shows several input fields. 'PO User Date 1' and 'PO User Date 2' are date pickers. 'PO User Field 1' is an empty text box. 'PO User Field 3' contains the value '003' and is highlighted with a red box and labeled with a red '6'. Below it are 'PO User Field 5' and five 'Req Header User Field' boxes, all of which are empty.

NOTE: Steps 5 and 6 are the additional steps to add the goals, guardrails and/or enabling conditions. This will be the process for every requisition that the requesters enters going forward

ACTIVITY FUND PURCHASING CARD PROCESS

Please ensure the most recent and correct APS Purchasing Card procedures are followed to avoid delays in the process.

1. Create an activity fund purchase order (from an approved activity fund request form-goldenrod)
2. Have your principal (the cardholder) send an email to Rennette Apodaca (Rennette.Apodaca@aps.edu), and pcard.administrator@aps.edu) requesting the increase with the following information in the email:
 - a. Last four digits of PCard (do not list entire card number in email due to security risks)
 - b. Name on the PCard
 - c. Request increase of single transaction limit if needed for your purchase (\$1,000)
 - d. Request increase of total available limit if needed for your purchase (\$5,000)
 - e. Attach a copy of the approved activity fund purchase order

If you are not the individual at your school who handles the Pcard reconciliation, please make sure you are also included on the email from your principal to the above-mentioned individuals.

P-Card Requisition Order Using Activity Funds

The image shows a screenshot of a web application for creating a P-Card Requisition Order. The interface is divided into two main sections: the top section for profile management and the bottom section for detailed requisition information.

Top Section: REQUISITION PROFILE FIELDS - PARTIAL VIEW

- Navigation:** Home, **Profile** (highlighted), Inquire, Search Catalog, Ten.
- Search:** Search the catalog.
- Buttons:** View Full Profile, Update Profile.
- MY TEMPLATES:** Company, Location, Requester.
- MY PL:** Lakeshore, SANDIA, STAPLES.
- Requesting Com:** (partially visible)
- Requesting Loc:** (partially visible)
- Summary:** Total Quantity: 0, Total Cost: 0.0, Number of Lines: 0.
- Buttons:** New (highlighted), View Full Profile.

Bottom Section: Basic, Detail Profile, Drop Ship, Accounting, User Fields

Basic Tab:

- Requester
- Requisition
- Creation Date
- Requisition Status
- Reference Number
- Requisition Description
- Requesting Company: 1100 Operational Fund
- Requesting Location: 061 CHIEF FINANCE OFFICE - FINANCE (highlighted)
- Requested Delivery Date: mm/dd/yyyy
- Priority
- Deliver To

Detail Profile Tab:

- From Company: 1100
- From Location: MM1
- Operational Fund
- MATERIALS MANAGEMENT WAREH
- Cost Default Vendor (highlighted)
- Purchase From
- Currency Code
- PO Code
- Taxable
- Tax Code
- Quote Required: No
- Single Document to PO: Yes
- Bill Code: Normal

Instructions and Notes:

1. Click "New"
2. Click "View Full Profile"
- OR
3. "Profile"

If applicable,

4. Change "Requesting Location"
5. Add "Deliver To"

6. Enter Vendor number "13168"

Note: The vendor number for a P-Card order is ALWAYS "13168"
Do Not Enter a Purchase from

P-Card Requisition Order Using Activity Funds

Activity Fund Monies

Home **Profile** Inquire Search Catalog Special / Service Template

Basic Detail Profile Drop Ship **Accounting** User Fields Comments

Distribution Company Operational Fund

Accounting Unit

Account

Sub Account

Activity

Account Category

Asset Code

Asset Template

7. Enter Distribution Co. **1100**
8. Enter Accounting Unit **0XXX**
XXX=School Location#
9. Enter Account **130440**

P-Card Requisition Order

RQC Requisition: 2300356

Home Profile Inquire Search Catalog **Special / Service** Template PunchOut

Item SOUTHWEST AIRLINES

Description Flights for conference
AFPO # XXX-1234

Item Type Special

Quantity 1

UOM EA

Cost 1500.00

Add

Purchase From

Distribution Company 1100

Accounting Unit 0570

Account 130440

Sub Account

Activity

Account Category

Cost Option Cost Required

Note: "Item Type" for P-Card is ALWAYS "Special"

Note: Once "Add" is clicked, the items appear under Requisition Lines but the information typed on the left will remain

To add another item just type over the information and click "Add"

Requisition Line Items are added bottom to top with the bottom item representing line one

10. Enter:

- Item
- Description
- Item Type
- Quantity
- UOM
- Cost

11. Click Add

P-Card Requisition Order

RQC Requisition: 2300356

Home Profile Inquire Search Catalog Special / Service Template PunchOut

Item:

Description:

Item Type:

Quantity:

UOM:

Cost:

Purchase From:

Distribution Company:

Accounting Unit:

Account:

Sub Account:

Activity:

Account Category:

Cost Option:

Requisition Lines

	Item	Quantity	Cost
	SOUTHWEST AIRLINES Flights for conference AFPO#00	1 EA	1,500.00000 USD 1,500.00000

Total Quantity: 1
Total Cost: 1500.00 USD
Number of Lines: 1

Note: Adding/changing anything on order ONLY if it is unreleased

Requisitions can be printed before and after it has been released

Once requisition is released adding/changing comments not available

12. All lines have been added/completed
13. Attach Quote and Approved AFPO
14. Click Release

ACTIVITY FUND MANUAL

Appendix C:

School Pay Report/Reconciliation Process
School Pay Item Guide



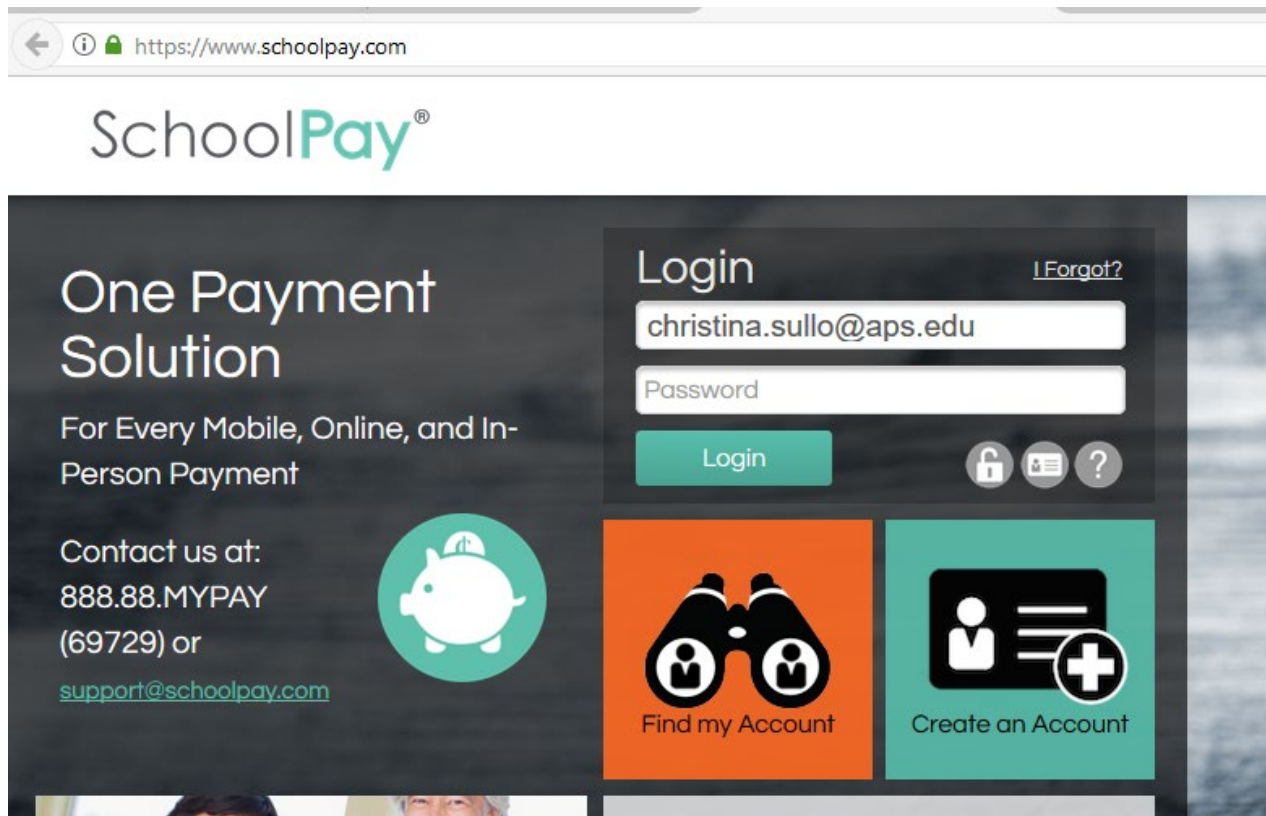
**FOR PRINCIPALS, BOOKKEEPERS
AND ACTIVITY SPONSORS**



SchoolPay and EPES Reconciliation 2020



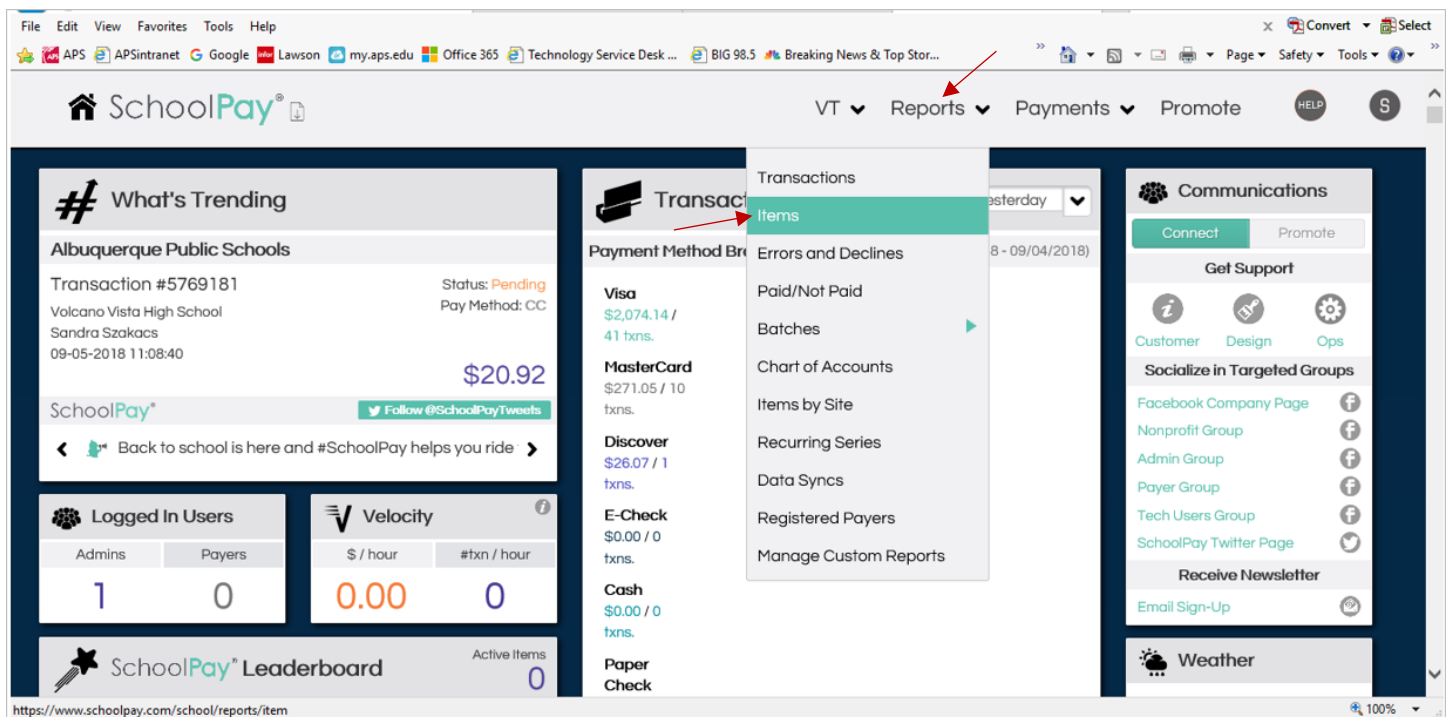
Log into schoolpay.com.



The image shows the SchoolPay login page. At the top, the SchoolPay logo is displayed. Below it, the text "One Payment Solution" is followed by "For Every Mobile, Online, and In-Person Payment". To the left, contact information is provided: "Contact us at: 888.88.MYPAY (69729) or support@schoolpay.com". A piggy bank icon is next to this text. On the right, there is a "Login" section with a text input field containing "christina.sullo@aps.edu", a "Password" input field, and a "Login" button. A "Forgot?" link is also present. Below the login section are two large buttons: "Find my Account" with a binoculars icon and "Create an Account" with a person and plus icon.

Click on Reports.

Choose Items.



The image shows the SchoolPay Reports page. The top navigation bar includes "VT", "Reports", "Payments", and "Promote". The "Reports" menu is open, showing options: "Transactions", "Items", "Errors and Declines", "Paid/Not Paid", "Batches", "Chart of Accounts", "Items by Site", "Recurring Series", "Data Syncs", "Registered Payers", and "Manage Custom Reports". The "Items" option is highlighted. On the left, there is a "What's Trending" section for Albuquerque Public Schools, showing a transaction of \$20.92. Below this is a "Logged In Users" table with columns for Admins and Payers, showing 1 Admin and 0 Payers. To the right of the table is a "Velocity" section showing \$ / hour and #txn / hour, both at 0.00. At the bottom left is a "SchoolPay Leaderboard" showing 0 Active Items. On the right, there is a "Communications" section with links to Facebook, Twitter, and a newsletter sign-up. A weather widget is at the bottom right.

On the left, enter the date range from your bank statement.

Click Transaction Status and choose “All”.

Click Search at the bottom.

The screenshot shows the SchoolPay Reports search interface. At the top is the SchoolPay logo. Below it is a 'Reports' header. The main section is titled 'Search Data' and contains several input fields: 'West Mesa High School' (a dropdown menu), 'Transaction #', 'Order #', and 'Payer Name'. Below these is a 'Select Payment Method:' section with a list of options: 'All' (selected with a checkmark), 'Credit Card', 'Electronic Check', 'Cash', 'Paper Check', and 'No-Cost'. Below the payment method list is a 'Custom Report Format' dropdown menu. The date range is specified by two rows of date pickers: the first row shows '05/01/2020' and '00 00', and the second row shows '05/31/2020' and '23 59'. A green 'Search' button is located below the date range. At the bottom is an 'Advanced Search' section with four expandable options: 'Item Options', 'Card Options', 'Transaction Status', and 'Transaction Type'. Red arrows point to the 'All' payment method, the date range pickers, and the 'Search' button.

The screenshot displays the SchoolPay Reports interface. The top navigation bar includes links for VT, Reports, Payments, and Promote, along with a HELP button (highlighted with a red box and arrow labeled 1). The main content area shows a list of transactions with columns for Item, Payment Method, Transaction ID, Batch ID, Amount, and Date. The sidebar on the left contains filters for Search Data, Transaction #, Order #, Payer Name, Select Payment Method (with 'All' selected), and Custom Report Format (highlighted with a red box and arrow labeled 2). The Custom Report Format dropdown menu is open, showing options: Open, Always open files of this type (highlighted with a red box and arrow labeled 3), Show in folder, and Cancel. The bottom of the interface shows a download button for 'export (1).csv' and a 'Show all' link.

Item	Payment Method	Transaction ID	Batch ID	Amount	Date
Ceramics	Visa ****1707	9311366	1409898	\$25.00	05/31/20
Ceramics	Visa ****1707	9311366	1409898	\$25.00	05/31/20
Culinary Arts/Nutrition	Visa ****1707	9311366	1409898	\$25.00	05/31/20
Convenience Fee	Visa ****1707	9311366	1409898	\$2.99	05/31/20
Apple Sashes	Visa ****0960	9311286		\$13.00	05/31/20

Delete all columns except Day, Student First Name, Student Last Name, Student ID, Type, Item Partial Amount, Chart of Account and Chart of Account Label.

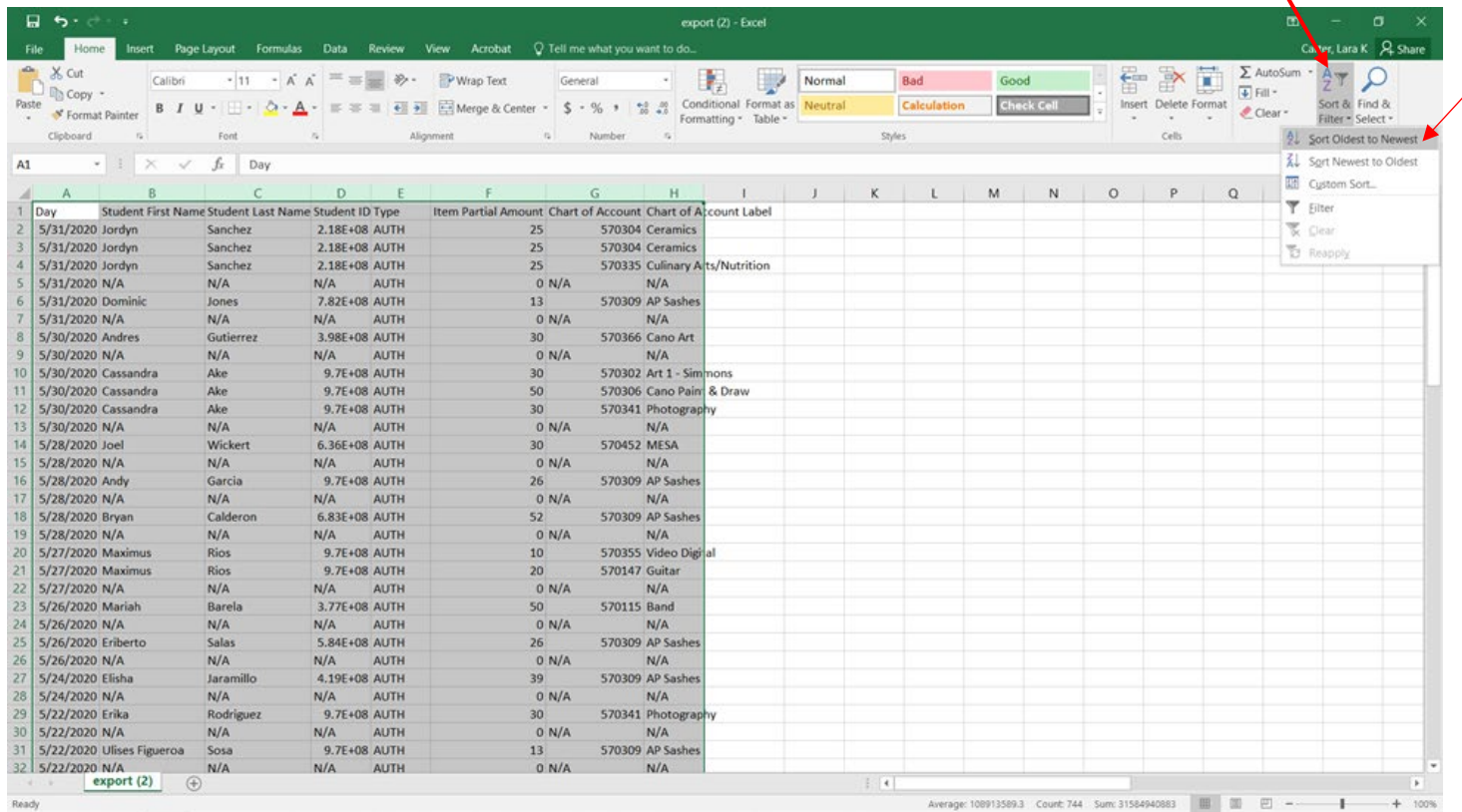
Account and Chart of Account Label.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA	BB	BC	BD	BE	BF	BG	BH	BI	BJ	BK	BL	BM	BN	BO	BP	BQ	BR	BS	BT	BU	BV	BW	BX	BY	BZ	CA	CB	CC	CD	CE	CF	CG	CH	CI	CJ	CK	CL	CM	CN	CO	CP	CQ	CR	CS	CT	CU	CV	CW	CX	CY	CZ	DA	DB	DC	DD	DE	DF	DG	DH	DI	DJ	DK	DL	DM	DN	DO	DP	DQ	DR	DS	DT	DU	DV	DW	DX	DY	DZ	EA	EB	EC	ED	EE	EF	EG	EH	EI	EJ	EK	EL	EM	EN	EO	EP	EQ	ER	ES	ET	EU	EV	EW	EX	EY	EZ	FA	FB	FC	FD	FE	FF	FG	FH	FI	FJ	FK	FL	FM	FN	FO	FP	FQ	FR	FS	FT	FU	FV	FW	FX	FY	FZ	GA	GB	GC	GD	GE	GF	GG	GH	GI	GJ	GK	GL	GM	GN	GO	GP	GQ	GR	GS	GT	GU	GV	GW	GX	GY	GZ	HA	HB	HC	HD	HE	HF	HG	HH	HI	HJ	HK	HL	HM	HN	HO	HP	HQ	HR	HS	HT	HU	HV	HW	HX	HY	HZ	IA	IB	IC	ID	IE	IF	IG	IH	II	IJ	IK	IL	IM	IN	IO	IP	IQ	IR	IS	IT	IU	IV	IW	IX	IY	IZ	JA	JB	JC	JD	JE	JF	JG	JH	JI	IJ	JK	JL	JM	JN	JO	JP	JQ	JR	JS	JT	JU	JV	JW	JX	JY	JZ	KA	KB	KC	KD	KE	KF	KG	KH	KI	KJ	KK	KL	KM	KN	KO	KP	KQ	KR	KS	KT	KU	KV	KW	KX	KY	KZ	LA	LB	LC	LD	LE	LF	LG	LH	LI	LJ	LK	LL	LM	LN	LO	LP	LQ	LR	LS	LT	LU	LV	LW	LX	LY	LZ	MA	MB	MC	MD	ME	MF	MG	MH	MI	MJ	MK	ML	MM	MN	MO	MP	MQ	MR	MS	MT	MU	MV	MW	MX	MY	MZ	NA	NB	NC	ND	NE	NF	NG	NH	NI	NJ	NK	NL	NM	NN	NO	NP	NQ	NR	NS	NT	NU	NV	NW	NX	NY	NZ	OA	OB	OC	OD	OE	OF	OG	OH	OI	OJ	OK	OL	OM	ON	OO	OP	OQ	OR	OS	OT	OU	OV	OW	OX	OY	OZ	PA	PB	PC	PD	PE	PF	PG	PH	PI	PJ	PK	PL	PM	PN	PO	PP	PQ	PR	PS	PT	PU	PV	PW	PX	PY	PZ	QA	QB	QC	QD	QE	QF	QG	QH	QI	QJ	QK	QL	QM	QN	QO	QP	QQ	QR	QS	QT	QU	QV	QW	QX	QY	QZ	RA	RB	RC	RD	RE	RF	RG	RH	RI	RJ	RK	RL	RM	RN	RO	RP	RQ	RR	RS	RT	RU	RV	RW	RX	RY	RZ	SA	SB	SC	SD	SE	SF	SG	SH	SI	SJ	SK	SL	SM	SN	SO	SP	SQ	SR	SS	ST	SU	SV	SW	SX	SY	SZ	TA	TB	TC	TD	TE	TF	TG	TH	TI	TJ	TK	TL	TM	TN	TO	TP	TQ	TR	TS	TU	TV	TW	TX	TY	TZ	UA	UB	UC	UD	UE	UF	UG	UH	UI	UJ	UK	UL	UM	UN	UO	UP	UQ	UR	US	UT	UU	UV	UW	UX	UY	UZ	VA	VB	VC	VD	VE	VF	VG	VH	VI	VJ	VK	VL	VM	VN	VO	VP	VQ	VR	VS	VT	VU	VV	VW	VX	VY	VZ	WA	WB	WC	WD	WE	WF	WG	WH	WI	WJ	WK	WL	WM	WN	WO	WP	WQ	WR	WS	WT	WU	WV	WW	WX	WY	WZ	XA	XB	XC	XD	XE	XF	XG	XH	XI	XJ	XK	XL	XM	XN	XO	XP	XQ	XR	XS	XT	XU	XV	XW	XX	XY	XZ	YA	YB	YC	YD	YE	YF	YG	YH	YI	YJ	YK	YL	YM	YN	YO	YP	YQ	YR	YS	YT	YU	YV	YW	YX	YY	YZ	ZA	ZB	ZC	ZD	ZE	ZF	ZG	ZH	ZI	ZJ	ZK	ZL	ZM	ZN	ZO	ZP	ZQ	ZR	ZS	ZT	ZU	ZV	ZW	ZX	ZY	ZZ											
1	Txn ID	Batch ID	Date-Time	Txn Item	Day	Time	Item ID	Title	Category	Student	Fir Student	L2 Student ID	School Na	District	Na Grade	Teacher	Cashier Fir	Cashier La	Payer Nam	Payer E-m	Payer Addi	Payer Addi	Payer City	Pa																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																

	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA	BB
1	Payer	Payer	Payer	Payee	Payee	Status	Type	Item T	Item Partic	Conve	Item R	Tax	Quant	Payme	CC	Tyr	CC #	E-check	E-check	E-Ch	Chart of A	Chart of A	Subchi	Subchi	Recur	Flags	Custom	Fields			
2	NM	####	USA	3817	West f	Settle	AUTH	25	25	0	0	0	1	CC	VISA	4*****	*1707				570304	Ceramics	No GL	No GL	N/A		synergy_fe	C9DF36F2	AF4C-4D93-9DC7-9E303341795C		
3	NM	####	USA	3817	West f	Settle	AUTH	25	25	0	0	0	1	CC	VISA	4*****	*1707				570304	Ceramics	No GL	No GL	N/A		synergy_fe	18A523B8-8058-4DDE-97DE-F74BF618EA48			
4	NM	####	USA	3817	West f	Settle	AUTH	25	25	0	0	0	1	CC	VISA	4*****	*1707				570335	Culinary A	No GL	No GL	N/A		synergy_fe	11DD691C-2222-4F56-934A-EC93F920E1D4			
5	NM	####	USA	3817	West f	Settle	AUTH	2.99	0	2.99	0	0	1	CC	VISA	4*****	*1707				N/A	N/A	N/A	N/A	N/A						
6	NM	####	USA	3817	West f	Settle	AUTH	13	13	0	0	0	1	CC	VISA	4*****	*0960				570309	AP Sashes	No GL	No GL	N/A		synergy_fe	AB9BBF4A-7F1A-4981-9887-127D2A004D54			
7	NM	####	USA	3817	West f	Settle	AUTH	1	0	1	0	0	1	CC	VISA	4*****	*0960				N/A	N/A	N/A	N/A	N/A						
8	NM	####	USA	3817	West f	Settle	AUTH	30	30	0	0	0	1	CC	VISA	4*****	*3341				570366	Cano Art	No GL	No GL	N/A		synergy_fe	10F43965-CD43-4E65-99B0-0848C01C8BAE			
9	NM	####	USA	3817	West f	Settle	AUTH	1.95	0	1.95	0	0	1	CC	VISA	4*****	*3341				N/A	N/A	N/A	N/A	N/A						
10	NM	####	USA	3817	West f	Settle	AUTH	30	30	0	0	0	1	CC	VISA	4*****	*4407				570302	Art 1 - Sim	No GL	No GL	N/A		synergy_fe	E718E707-FBC4-401A-9AC3-D92E54E7368A			
11	NM	####	USA	3817	West f	Settle	AUTH	50	50	0	0	0	1	CC	VISA	4*****	*4407				570306	Cano Paint	No GL	No GL	N/A		synergy_fe	3F1CD6E3-3B8F-45E5-AD5B-8FA0A8138097			
12	NM	####	USA	3817	West f	Settle	AUTH	30	30	0	0	0	1	CC	VISA	4*****	*4407				570341	Photograp	No GL	No GL	N/A		synergy_fe	B97F9F80-94F9-4198-B335-B45328295FC7			
13	NM	####	USA	3817	West f	Settle	AUTH	4.38	0	4.38	0	0	1	CC	VISA	4*****	*4407				N/A	N/A	N/A	N/A	N/A						
14	NM	####	USA	3817	West f	Settle	AUTH	30	30	0	0	0	1	CC	VISA	4*****	*5070				570452	MESA	No GL	No GL	N/A		synergy_fe	4052AFCC-1311-4237-873B-01C7D818F7B2			
15	NM	####	USA	3817	West f	Settle	AUTH	1.95	0	1.95	0	0	1	CC	VISA	4*****	*5070				N/A	N/A	N/A	N/A	N/A						
16	NM	####	USA	3817	West f	Settle	AUTH	26	26	0	0	0	1	CC	MCRD	5*****	*2801				570309	AP Sashes	No GL	No GL	N/A		synergy_fe	E2A2060C-2CB0-4577-AAC8-20332C1919A5			
17	NM	####	USA	3817	West f	Settle	AUTH	1.95	0	1.95	0	0	1	CC	MCRD	5*****	*2801				N/A	N/A	N/A	N/A	N/A						
18	NM	####	USA	3817	West f	Settle	AUTH	52	52	0	0	0	1	CC	VISA	4*****	*9955				570309	AP Sashes	No GL	No GL	N/A		synergy_fe	1D135C94-982D-4DDA-AF86-5CE75599A9DE			
19	NM	####	USA	3817	West f	Settle	AUTH	2.07	0	2.07	0	0	1	CC	VISA	4*****	*9955				N/A	N/A	N/A	N/A	N/A						
20	NM	####	USA	3817	West f	Settle	AUTH	10	10	0	0	0	1	CC	VISA	4*****	*9068				570355	Video Digit	No GL	No GL	N/A	Retail	synergy_fe	49EDF51C-7A33-4900-9BC7-903AC99A151E			
21	NM	####	USA	3817	West f	Settle	AUTH	20	20	0	0	0	1	CC	VISA	4*****	*9068				570147	Guitar	No GL	No GL	N/A	Retail	synergy_fe	1011695C-65F8-4417-9C0C-44DD0EDC6D0DB			
22	NM	####	USA	3817	West f	Settle	AUTH	1.95	0	1.95	0	0	1	CC	VISA	4*****	*9068				N/A	N/A	N/A	N/A	N/A						
23	NM	####	USA	3817	West f	Settle	AUTH	50	50	0	0	0	1	CC	VISA	4*****	*0454				570115	Band	No GL	No GL	N/A	Retail	synergy_fe	5F924BCF-2FCE-4329-98F6-45E1FC0221F3			
24	NM	####	USA	3817	West f	Settle	AUTH	1.99	0	1.99	0	0	1	CC	VISA	4*****	*0454				N/A	N/A	N/A	N/A	N/A						
25	NM	####	USA	3817	West f	Settle	AUTH	26	26	0	0	0	1	CC	VISA	4*****	*5066				570309	AP Sashes	No GL	No GL	N/A		synergy_fe	ECE19B4D-DEEC-4884-A1DE-5789F848DBF1			
26	NM	####	USA	3817	West f	Settle	AUTH	1.95	0	1.95	0	0	1	CC	VISA	4*****	*5066				N/A	N/A	N/A	N/A	N/A						
27	NM	####	USA	3817	West f	Settle	AUTH	39	39	0	0	0	1	CC	MCRD	5*****	*9081				570309	AP Sashes	No GL	No GL	N/A		synergy_fe	A22D8AD4-D5C7-4552-87C7-4FEC59DF1D57			
28	NM	####	USA	3817	West f	Settle	AUTH	1.95	0	1.95	0	0	1	CC	MCRD	5*****	*9081				N/A	N/A	N/A	N/A	N/A						
29	NM	####	USA	3817	West f	Settle	AUTH	30	30	0	0	0	1	CC	MCRD	5*****	*0583				570341	Photograp	No GL	No GL	N/A		synergy_fe	15EDFC74-9BD8-41FF-AC8E-0315A17DD7E7			
30	NM	####	USA	3817	West f	Settle	AUTH	1.95	0	1.95	0	0	1	CC	MCRD	5*****	*0583				N/A	N/A	N/A	N/A	N/A						
31	NM	####	USA	3817	West f	Settle	AUTH	13	13	0	0	0	1	CC	MCRD	5*****	*6852				570309	AP Sashes	No GL	No GL	N/A		synergy_fe	BF861EC5-C48D-4C04-90AF-5A446EB53337			
32	NM	####	USA	3817	West f	Settle	AUTH	1	0	1	0	0	1	CC	MCRD	5*****	*6852				N/A	N/A	N/A	N/A	N/A						

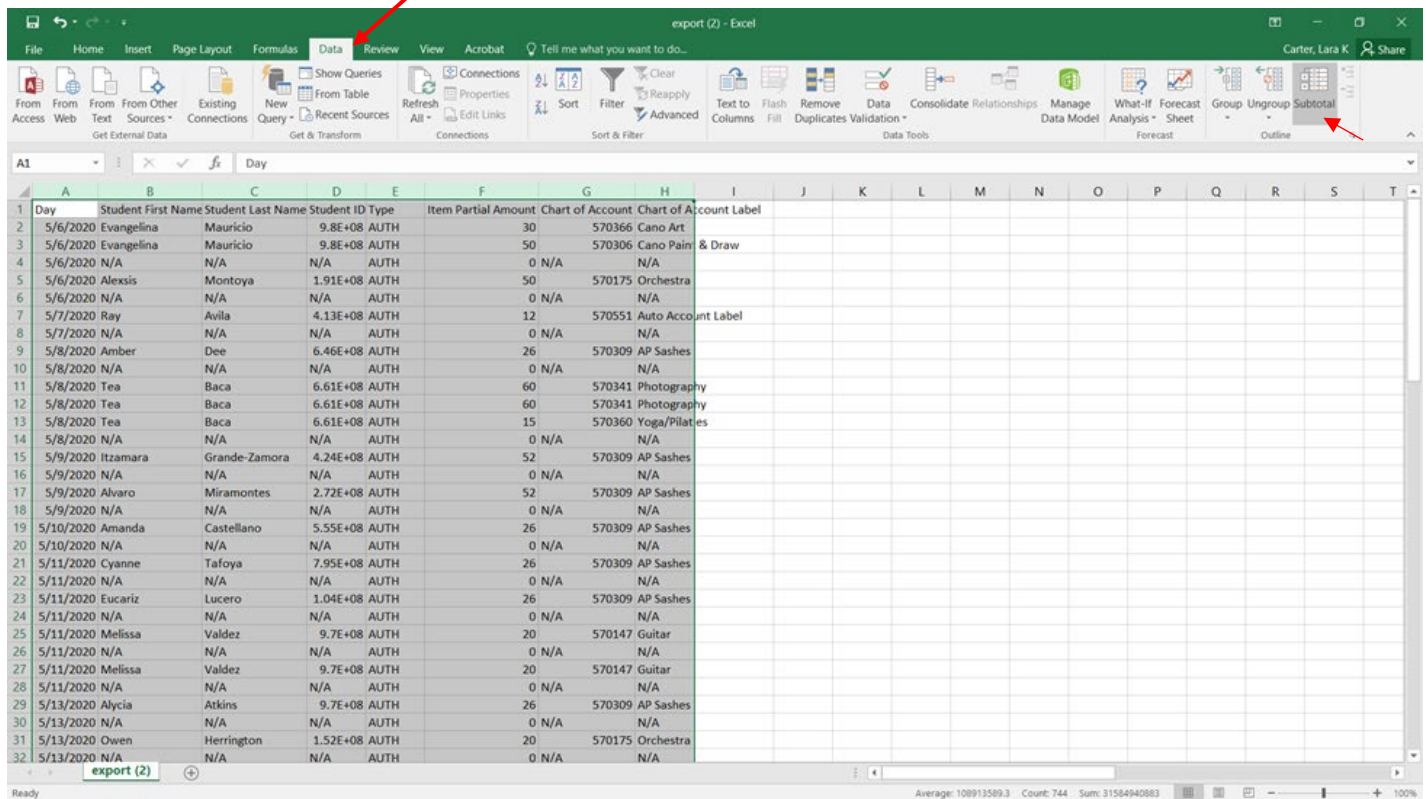
The spreadsheet should look like this:

	A	B	C	D	E	F	G	H	I
1	Day	Student First Name	Student Last Name	Student ID	Type	Item Partial Amount	Chart of Account	Chart of Account Label	
2	5/31/2020	Jordyn	Sanchez	2.18E+08	AUTH	25	570304	Ceramics	
3	5/31/2020	Jordyn	Sanchez	2.18E+08	AUTH	25	570304	Ceramics	
4	5/31/2020	Jordyn	Sanchez	2.18E+08	AUTH	25	570335	Culinary Arts/Nutrition	
5	5/31/2020	N/A	N/A	N/A	AUTH	0	N/A	N/A	
6	5/31/2020	Dominic	Jones	7.82E+08	AUTH	13	570309	AP Sashes	
7	5/31/2020	N/A	N/A	N/A	AUTH	0	N/A	N/A	
8	5/30/2020	Andres	Gutierrez	3.98E+08	AUTH	30	570366	Cano Art	
9	5/30/2020	N/A	N/A	N/A	AUTH	0	N/A	N/A	
10	5/30/2020	Cassandra	Ake	9.7E+08	AUTH	30	570302	Art 1 - Simmons	
11	5/30/2020	Cassandra	Ake	9.7E+08	AUTH	50	570306	Cano Paint & Draw	
12	5/30/2020	Cassandra	Ake	9.7E+08	AUTH	30	570341	Photography	
13	5/30/2020	N/A	N/A	N/A	AUTH	0	N/A	N/A	
14	5/28/2020	Joel	Wickert	6.36E+08	AUTH	30	570452	MESA	
15	5/28/2020	N/A	N/A	N/A	AUTH	0	N/A	N/A	
16	5/28/2020	Andy	Garcia	9.7E+08	AUTH	26	570309	AP Sashes	
17	5/28/2020	N/A	N/A	N/A	AUTH	0	N/A	N/A	
18	5/28/2020	Bryan	Calderon	6.83E+08	AUTH	52	570309	AP Sashes	
19	5/28/2020	N/A	N/A	N/A	AUTH	0	N/A	N/A	
20	5/27/2020	Maximus	Rios	9.7E+08	AUTH	10	570355	Video Digital	
21	5/27/2020	Maximus	Rios	9.7E+08	AUTH	20	570147	Guitar	
22	5/27/2020	N/A	N/A	N/A	AUTH	0	N/A	N/A	
23	5/26/2020	Mariah	Barela	3.77E+08	AUTH	50	570115	Band	
24	5/26/2020	N/A	N/A	N/A	AUTH	0	N/A	N/A	
25	5/26/2020	Eriberto	Salas	5.84E+08	AUTH	26	570309	AP Sashes	
26	5/26/2020	N/A	N/A	N/A	AUTH	0	N/A	N/A	
27	5/24/2020	Elisha	Jaramillo	4.19E+08	AUTH	39	570309	AP Sashes	
28	5/24/2020	N/A	N/A	N/A	AUTH	0	N/A	N/A	
29	5/22/2020	Erika	Rodriguez	9.7E+08	AUTH	30	570341	Photography	
30	5/22/2020	N/A	N/A	N/A	AUTH	0	N/A	N/A	
31	5/22/2020	Ulises Figueroa	Sosa	9.7E+08	AUTH	13	570309	AP Sashes	
32	5/22/2020	N/A	N/A	N/A	AUTH	0	N/A	N/A	

Highlight the cells, then click on Sort and choose ascending.



Highlight the cells, click on the Data tab and select Subtotal.



In the subtotal box, choose Day; Sum; Item Partial Amount; Replace Current Subtotals; Summary below data; uncheck Chart of Account Label, then click OK.

The results should look like this (the daily totals should agree with your daily School Pay bank deposits):

A	B	C	D	E	F	G	H	I
1	Day	Student First Name	Student Last Name	Student ID	Type	Item Partial Amount	Chart of Account	Chart of Account Label
2	5/6/2020	Evangelina	Mauricio	9.8E+08	AUTH	30	570366	Cano Art
3	5/6/2020	Evangelina	Mauricio	9.8E+08	AUTH	50	570306	Cano Paint & Draw
4	5/6/2020	N/A	N/A	N/A	AUTH	0	N/A	N/A
5	5/6/2020	Alexis	Montoya	1.91E+08	AUTH	50	570175	Orchestra
6	5/6/2020	N/A	N/A	N/A	AUTH	0	N/A	N/A
7	5/7/2020	Ray	Avila	4.13E+08	AUTH	12	570551	Auto Account Label
8	5/7/2020	N/A	N/A	N/A	AUTH	0	N/A	N/A
9	5/8/2020	Amber	Dee	6.46E+08	AUTH	26	570309	AP Sashes
10	5/8/2020	N/A	N/A	N/A	AUTH	0	N/A	N/A
11	5/8/2020	Tea	Baca	6.61E+08	AUTH	60	570341	Photography
12	5/8/2020	Tea	Baca	6.61E+08	AUTH	60	570341	Photography
13	5/8/2020	Tea	Baca	6.61E+08	AUTH	15	570360	Yoga/Pilates
14	5/8/2020	N/A	N/A	N/A	AUTH	0	N/A	N/A
15	5/9/2020	Itzamara	Grande-Zamora	4.24E+08	AUTH	52	570309	AP Sashes
16	5/9/2020	N/A	N/A	N/A	AUTH	0	N/A	N/A
17	5/9/2020	Alvaro	Miramontes	2.72E+08	AUTH	52	570309	AP Sashes
18	5/9/2020	N/A	N/A	N/A	AUTH	0	N/A	N/A
19	5/10/2020	Amanda	Castellano	5.55E+08	AUTH	26	570309	AP Sashes
20	5/10/2020	N/A	N/A	N/A	AUTH	0	N/A	N/A
21	5/11/2020	Cyanne	Tafoya	7.95E+08	AUTH	26	570309	AP Sashes
22	5/11/2020	N/A	N/A	N/A	AUTH	0	N/A	N/A
23	5/11/2020	Eucariz	Lucero	1.04E+08	AUTH	26	570309	AP Sashes
24	5/11/2020	N/A	N/A	N/A	AUTH	0	N/A	N/A
25	5/11/2020	Melissa	Valdez	9.7E+08	AUTH	20	570147	Guitar
26	5/11/2020	N/A	N/A	N/A	AUTH	0	N/A	N/A
27	5/11/2020	Melissa	Valdez	9.7E+08	AUTH	20	570147	Guitar
28	5/11/2020	N/A	N/A	N/A	AUTH	0	N/A	N/A
29	5/13/2020	Alycia	Atkins	9.7E+08	AUTH	26	570309	AP Sashes
30	5/13/2020	N/A	N/A	N/A	AUTH	0	N/A	N/A
31	5/13/2020	Owen	Herrington	1.52E+08	AUTH	20	570175	Orchestra
32	5/13/2020	N/A	N/A	N/A	AUTH	0	N/A	N/A

Print and submit a copy along with your monthly activity fund reports.



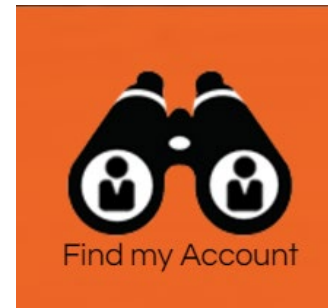
APS Training

QUICK & EASY
SchoolPay to the rescue



Login

- Go to: schoolpay.com
- Enter your APS email
 - The password is created by you and not attached to your APS credentials.
- First time logging in, click on



and

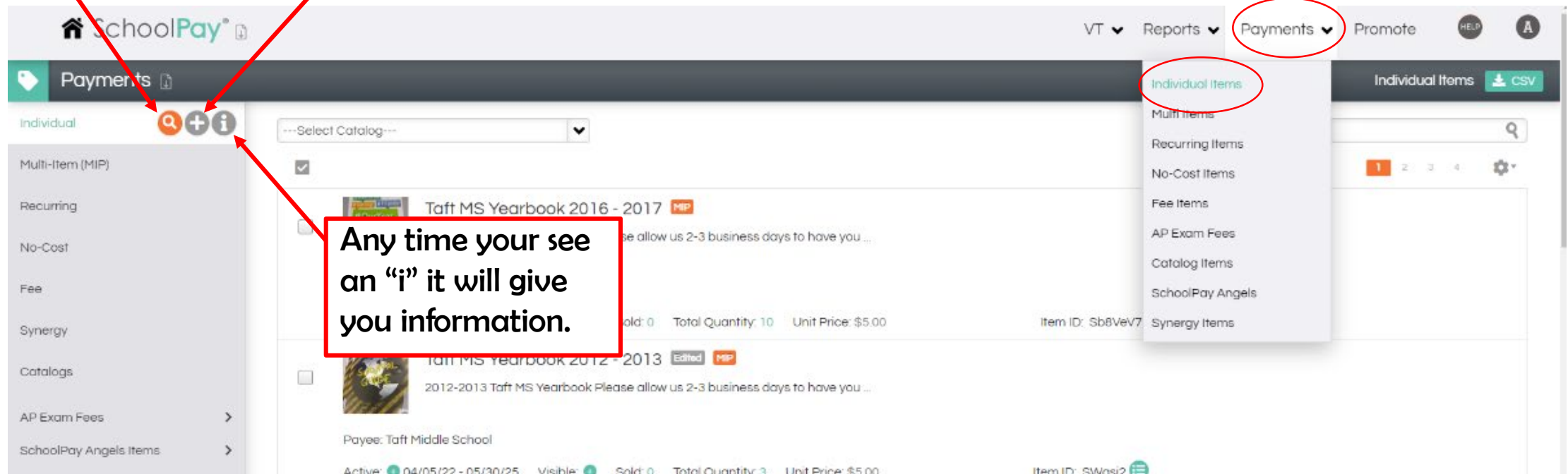
follow the directions by entering your email address.

Create an Item

- Click on **Payments** (*Upper right*)
 - Select **Individual Items**
- Click on the  to build a new individual item

View all your items

Build new item



The screenshot shows the SchoolPay web application interface. At the top, there is a navigation bar with 'VT', 'Reports', 'Payments', and 'Promote'. The 'Payments' dropdown menu is open, showing options like 'Individual Items', 'Multi Items', 'Recurring Items', 'No-Cost Items', 'Fee Items', 'AP Exam Fees', 'Catalog Items', 'SchoolPay Angels', and 'Synergy Items'. The 'Individual Items' option is highlighted. Below the navigation bar, there is a sidebar with a search icon, a plus icon, and an information icon. The plus icon is highlighted with a red box and an arrow pointing to it from the text 'Build new item'. The information icon is highlighted with a red box and an arrow pointing to it from the text 'Any time your see an "i" it will give you information.'. The main content area displays a list of items, including 'Taft MS Yearbook 2016 - 2017' and 'Taft MS Yearbook 2012 - 2013'. The 'Taft MS Yearbook 2016 - 2017' item is highlighted with a red box and an arrow pointing to it from the text 'Any time your see an "i" it will give you information.'. The 'Taft MS Yearbook 2012 - 2013' item is also highlighted with a red box and an arrow pointing to it from the text 'Any time your see an "i" it will give you information.'.

Create an Item-General Details

- Enter your Item Title:
 - What are you selling and the year (i.e. Winter Ball 2022 Tickets)
- Category:
 - Select **Activity Fees**
- Upload Image
 - Use an image that catches the eye, school logo, photo of item, etc.
- Give this item a Custom URL
 - Put a check mark in the box
 - Enter the item, year, and school (winterball2022TMS)
 - This is the URL you will give out to make the purchases or create a QR code.
 - You can copy and paste it in an email to send to sponsor once the item is built.
(Be sure to hyperlink the entire URL and test it.)

CONT'D

Create an Item-General Details

SchoolPay

VT Reports Payments Promote

Payments

Build Individual Item

Individual

Multi-Item (MIP)

Recurring

No-Cost

Fee

Catalogs

AP Exam Fees

SchoolPay Angels Items

General Details | Payment and Settlement | Custom Fields

--Clear and Cancel Options--

General Details

Item Title:
Item for Purchase and Year

Category:
Activity Fees

Image:

LOGO TEXT HERE

☒ Give this item a Custom URL
itemyearTMS
<https://www.schoolpay.com/link/itemyearTMS>

Item Description:

HERE you want to put as much information as you can for the purchaser:

- What are they receiving in detail
- Purpose of profits if any

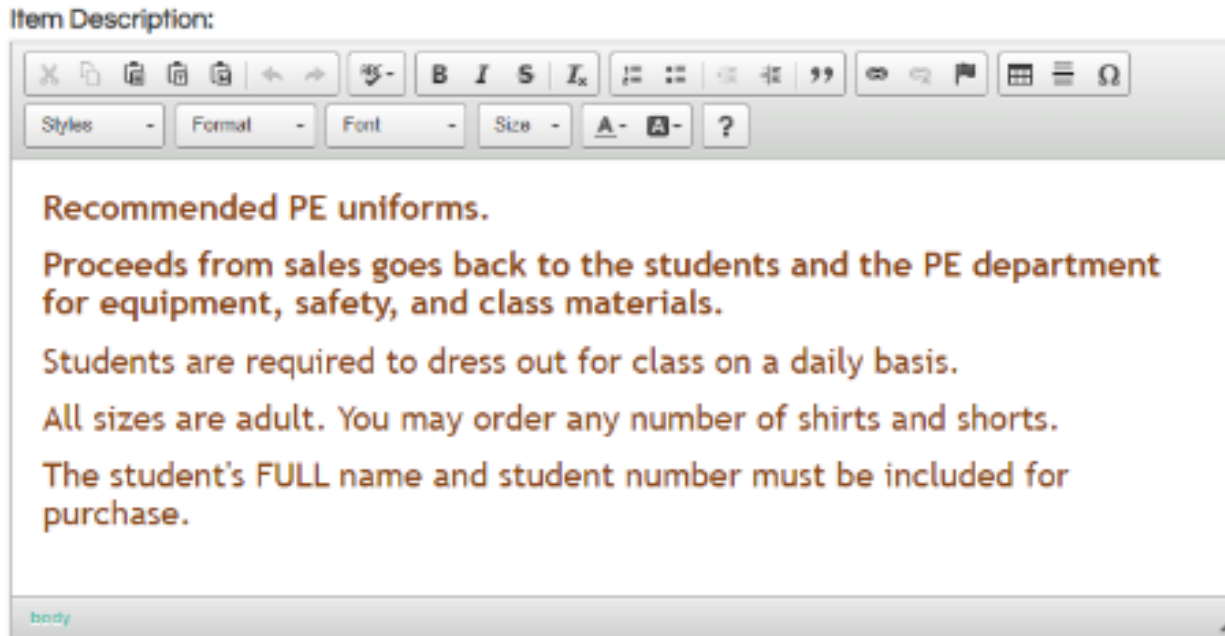
See next slide

Save Save as Draft Check Readiness

Create an Item-General Details

- Item Description:
 - The more information the better.
 - What the purchaser is receiving in detail. (List all items.)
 - Purpose of profits. (Match the fundraiser approval form.)
- Examples:

Item Description:



Recommended PE uniforms.

Proceeds from sales goes back to the students and the PE department for equipment, safety, and class materials.

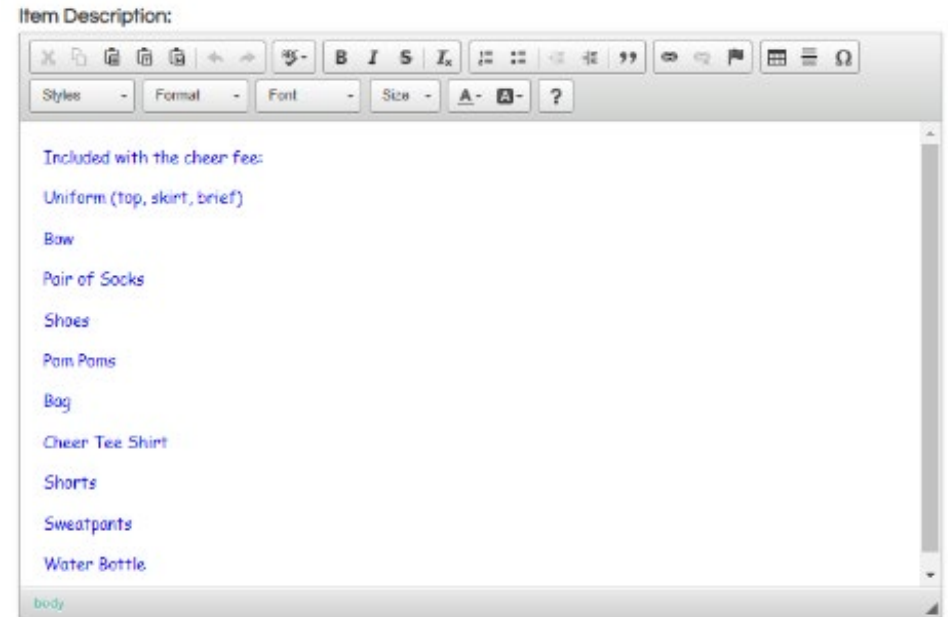
Students are required to dress out for class on a daily basis.

All sizes are adult. You may order any number of shirts and shorts.

The student's FULL name and student number must be included for purchase.

body

Item Description:



Included with the cheer fee:

- Uniform (top, skirt, brief)
- Bow
- Pair of Socks
- Shoes
- Pom Poms
- Bag
- Cheer Tee Shirt
- Shorts
- Sweatpants
- Water Bottle

body

Create an Item-Payment and Settlement

- Settlement Account:

- It is already populated for you. (Your School.)
- Select or Edit Chart of Accounts
 - Click on the orange arrow 
 - Enter your account number from EPES in the Search bar

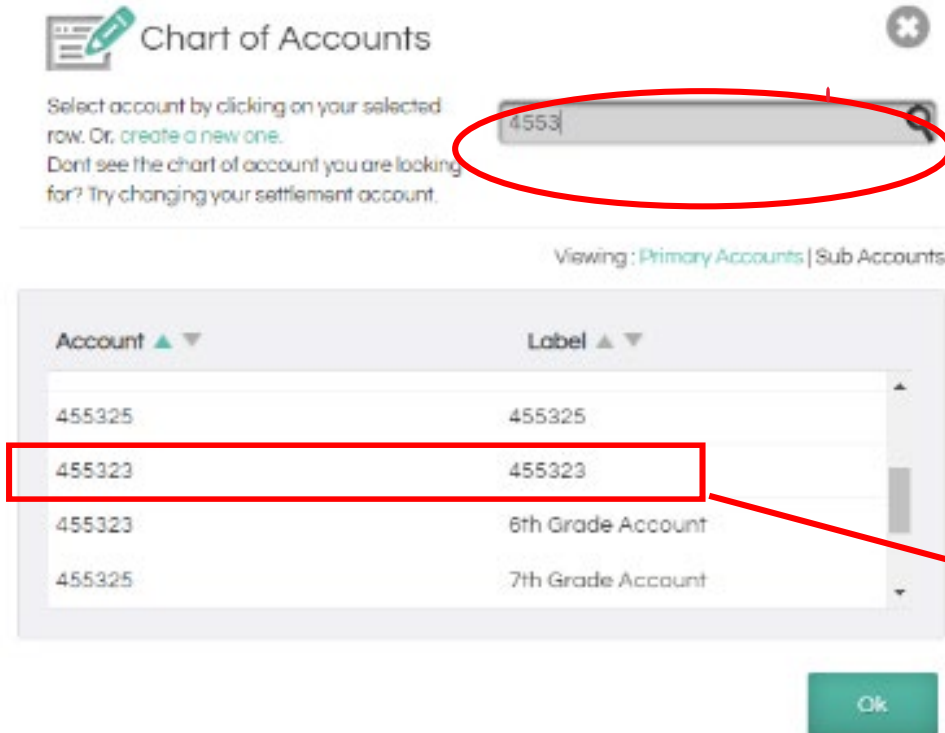


Chart of Accounts

Select account by clicking on your selected row. Or, create a new one.
Don't see the chart of account you are looking for? Try changing your settlement account.

Viewing: Primary Accounts | Sub Accounts

Account ▲ ▼	Label ▲ ▼
455325	455325
455323	455323
455323	6th Grade Account
455325	7th Grade Account

Ok

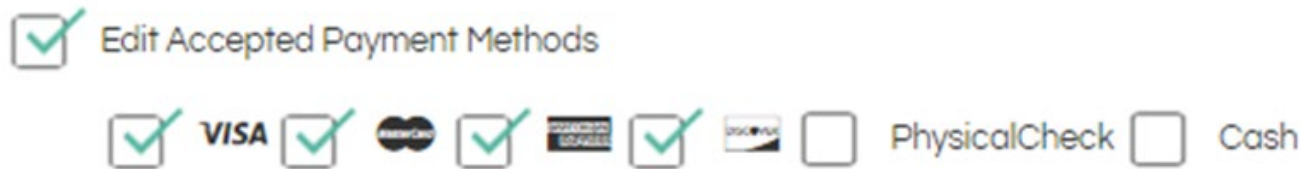
It will take a moment to load, be patient.

Select account number without a **description** and the Label that matches the EPES account name exactly.

- If your account is not listed you need to submit a ticket to SIS and they will enter the account for you. List the account # and name in the ticket.

Create an Item-Payment and Settlement

- Edit Accepted Payment Methods.
 - Put a checkmark in the box
 - Uncheck: Physical Check and Cash



Create an Item-Payment and Settlement

- Item Amount:
 - Set Amount
 - This is what you use when you know the exact amount of the item.
 - No Tax, Shipping, or Net Surcharge.

Item Amount:

☒ \$1.00 ☐ Open ☐ Add Range

Tax	0.00%	None Enabled
Shipping	\$0.00	None Fixed
Net Surcharge	\$0.00	None Fixed
Total	\$0.00	

Click the circle and enter the set amount.

Always NONE

Create an Item-Payment and Settlement

- Item Amount:
 - Open Amount
 - This can be used for donations at any amount the donor wishes.
 - Add Range
 - You set a Minimum and Maximum amounts donors can donate.

Item Amount:

☐ Fixed ☒ Open ☐ Add Range

Tax	0.00%
Shipping	\$0.00
Net Surcharge	\$0.00
Total	\$0.00

Click the circle.

None | Enabled
None | Fixed
None | Fixed

Always NONE

Item Amount:

☐ Fixed ☐ Open ☒ Add Range

Minimum: \$1.00 Maximum: \$0.00

Tax	0.00%
Shipping	\$0.00
Net Surcharge	\$0.00
Total	\$0.00

Click the circle.

Always NONE

Enter your minimum and maximum amount.

Create an Item-Custom Fields

- Select Input Type:
 - Checkboxes
 - Allows purchaser to make more than one selection from your options.
 - Dropdown List
 - A pull down menu that allows the purchaser to make one selection from a list of options you present. (i.e. Grade Level)
 - Text Area
 - An unlimited amount of room for purchasers to respond to your inquiry.
 - Text Field
 - A small amount of space for purchaser to respond to your inquiry. (i.e. Student's Name)
 - Radio Buttons
 - Like pull down menus, it requires the purchaser to make one selection from a list of options you present
 - Hidden
 - Allows you to enter information that is only visible on your reports. This is not visible to the purchaser.

Create an Item-Custom Fields

Custom Fields

Start Here: Select Input Type ?

Checkboxes	
Dropdown List	
Text Area	
Text Fields	
Radio Buttons	
Hidden	

Click on the plus sign to begin.

Custom Fields

Building: Checkboxes

Custom Field Label ?

Grade Level

Additional Information ?

☒ Response is mandatory

[< Back](#) [Next >](#)

Enter a short Custom Field Label for information need to complete an order.

Additional Information allows you to provide instructions displayed to the purchaser for their assistance.

Put a check mark in the "Response is mandatory" box when the information is required to complete the transaction.

Create an Item-Custom Fields

Custom Fields  

Building: Checkboxes

Custom Field Label ⓘ

Grade Level

Additional Information ⓘ

☒ Response is mandatory

[< Back](#) [Next >](#)

Click Next to add the Custom Field to the item.

Completed Custom Fields:

Grade *

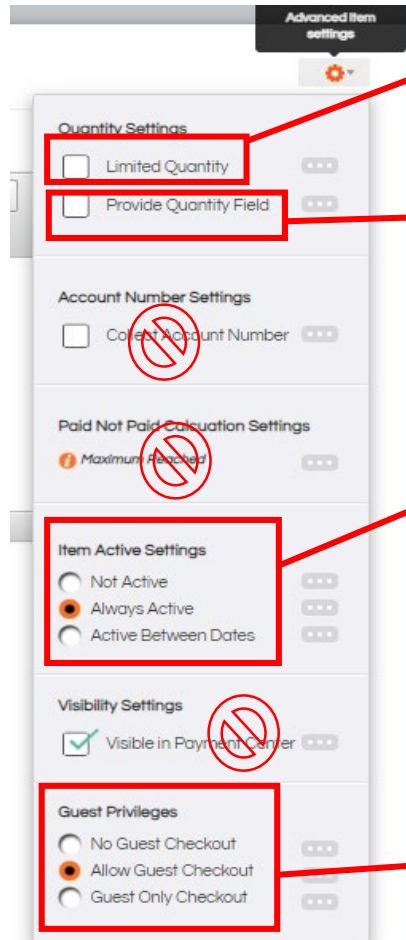
- You must always add a TEXT FIELD for:
 - Student's First and Last Name
 - Student's ID Number
 - They are Mandatory Responses for every item.
 - These 2 customs fields are required for the Month End Reconciliation Report.
- You may add as many Custom Fields as needed. (i.e. Grade, Size, Time...)

Create an Item-Target

- Targets can be used to identify who will qualify to receive the payment item.
 - Grade - All of 8th Grade to attend an EOY party.
 - Teacher – Not applicable.
 - Students – A small number of students (10 or less) owe club dues.
 - Sponsor provides list to bookkeeper
 - School – Every student.
 - Student Group – A group is created, a team.
- The item would be visible in the StudentVue or ParentVue.
- It is much easier to use the URL code. You would not use both.

Create an Item-Advanced Item Settings

- Click on the orange widget  above Item Description:



The screenshot shows the 'Advanced Item settings' form. Red callout boxes highlight the following sections:

- Quantity Settings:** Includes checkboxes for 'Limited Quantity' and 'Provide Quantity Field'.
- Account Number Settings:** Includes a checkbox for 'Collect Account Number'.
- Paid Not Paid Calculation Settings:** Includes a checkbox for 'Maximum Receipts'.
- Item Active Settings:** Includes radio buttons for 'Not Active', 'Always Active', and 'Active Between Dates'.
- Visibility Settings:** Includes a checkbox for 'Visible in Payment Center'.
- Guest Privileges:** Includes radio buttons for 'No Guest Checkout', 'Allow Guest Checkout', and 'Guest Only Checkout'.

Allows you to specify the maximum # of sales you will allow for the item.

When you wish to allow payer to purchase more than 1 of an item.

Active Setting:

- Not Active-** Only visible to Admin
- Active-** Immediately available. Anyone with link will be allowed to pay for that item.
- Active Between Dates-** Allows you to schedule the exact days the items will be active.

Guest Privileges:

- No Guest-** Must log-in and make a student selection to add item to cart.
- Allow Guest-** Offer log-in, but not mandate it for purchase.
- Guest Only-** Item specifically for community, quickly pass to check-out without logging in.

Create a Multi-Item-General Details

- A multi-item page consists of multiple individual items grouped together under one unified link. (i.e. PE uniforms, Spirit Wear, etc.)
 - Create the URL on this page, not on the individual items.
 - You must first create all the individual items to combine here.

The screenshot shows the 'General Details' form for a Multi-Item page. The form is divided into several sections: 'Item Title', 'Image', 'Item Description', and 'Item Selections'. Annotations with red boxes and lines point to specific features:

- Click the + to build an MIP**: Points to the '+' icon in the top left corner of the form.
- Name your MIP**: Points to the 'Item Title' input field.
- Upload an image**: Points to the 'Image' section, which includes a '[No image selected]' placeholder and an upload icon.
- Create an URL**: Points to the checkbox labeled 'Give this item a Custom URL'.
- Set any advance settings**: Points to the 'Advanced' tab in the top right corner.
- Provide a description**: Points to the 'Item Description' text area, which includes a rich text editor toolbar.

The form also includes a 'Trash' button at the bottom left and 'Save', 'Save as Draft', and 'Check Readiness' buttons at the bottom right.

Create a Multi-Item- Item Selection

- Select the items for the MIP:

The screenshot shows the 'Item Selections' interface. On the left, a search bar contains the text 'black'. Below it are dropdown menus for 'Select Category' and 'Status'. A list of items is shown, including 'Black T-shirt, size: MEDIUM- YOUTH', 'Black T-shirt, size: LARGE- YOUTH', 'Black T-shirt, size: SMALL ADULT', 'Black T-shirt, size: MEDIUM ADULT', and 'Black T-shirt, size: LARGE ADULT'. Each item has a plus icon to its right. On the right, a box titled 'Drop & arrange items here' contains two items: 'Black Hoodie, LARGE Adult' and 'Black Hoodie, SMALL Adult'. Each item in this box has a checkbox and a plus icon to its right. Red callout boxes with arrows point to specific elements: 'Search for items by name' points to the search bar; 'Click the + to add each item' points to the plus icon on the 'Black T-shirt, size: MEDIUM- YOUTH' item; 'Items may be moved in any order.' points to the plus icon on the 'Black Hoodie, LARGE Adult' item; and 'Add a ☒ to make it a mandatory item.' points to the checkbox on the 'Black Hoodie, LARGE Adult' item.

Search for items by name

Click the + to add each item

Items may be moved in any order.

Add a ☒ to make it a mandatory item.

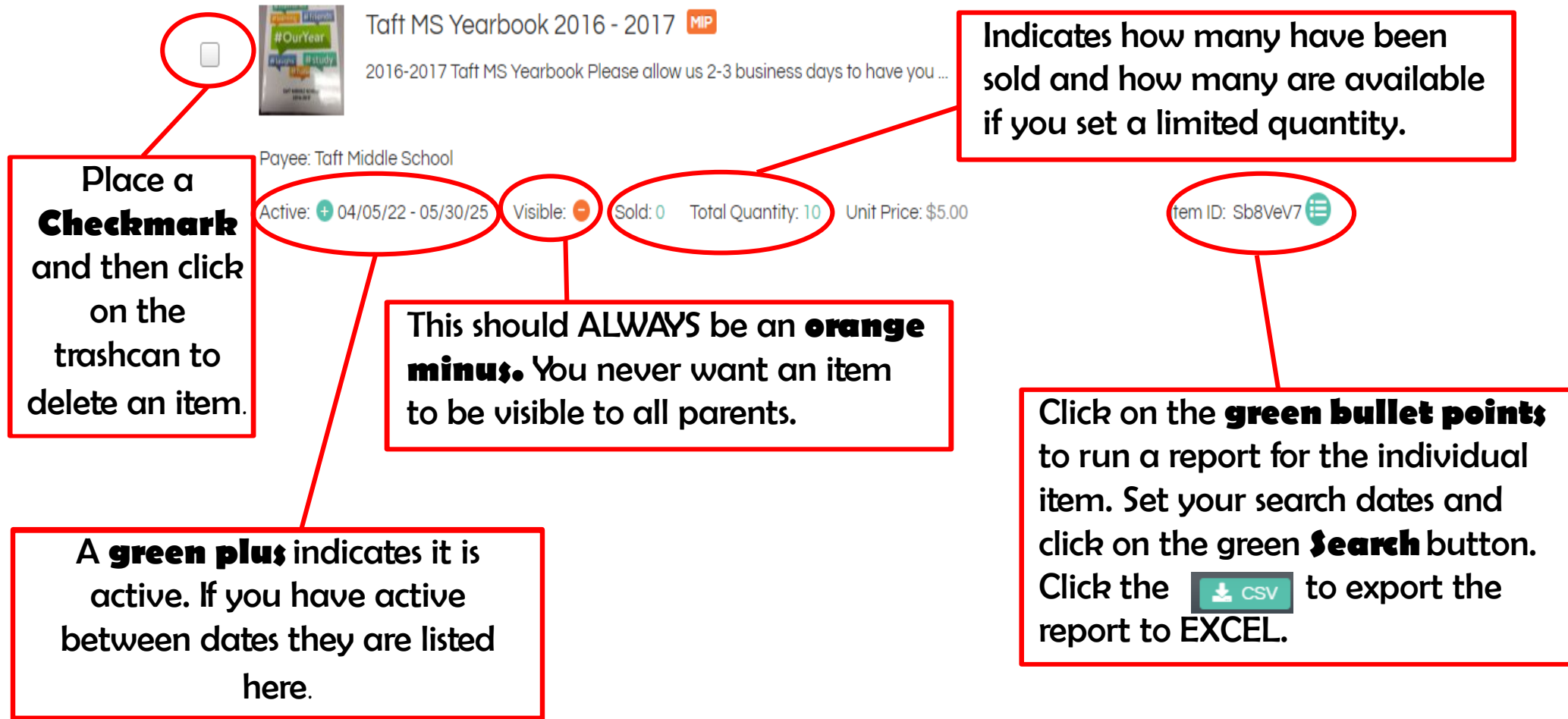
- Add Custom Fields and/or Targets as needed.

Payment Items-Edit, View, Duplicate

The screenshot shows the 'Item for Purchase and Year' interface. At the top left is a logo placeholder labeled 'LOGO TEXT HERE'. To its right is the title 'Item for Purchase and Year' followed by a 'Draft' status tag. Below the title is a text area with the placeholder 'HERE you want to put as much information as you can for the purchaser: What ...' and a 'More' link with a downward arrow. Underneath is the 'Payee: Taft Middle School'. At the bottom left are status indicators: 'Active' with an orange circle, 'Visible' with an orange circle, 'Sold: 0', and 'Unit Price: Open'. To the right of these is the 'Item ID: SmvASM' with a menu icon. On the top right, there is a row of icons: a lock, a pencil, a paper, a chain link, a megaphone, and a gear. Four red callout boxes with lines pointing to these icons contain the following instructions:

- Click the pencil to edit your item** (points to the pencil icon)
- Click the paper to duplicate your item. When Creating MIP, you can duplicate an item then edit it to create the new item. (different sized t-shirts or designs)** (points to the paper icon)
- Click the chain link to access admin links to view and test items before they are live.** (points to the chain link icon)
- Click the widget then the gavel to create rules such as discount codes.** (points to the gear icon)

Payment Items-Status and Reports



The screenshot shows a payment item entry for 'Taft MS Yearbook 2016 - 2017'. The interface includes a trashcan icon, a book cover image, a description, a payee, an active status with a green plus sign and dates, a visible status with an orange minus sign, sales and quantity information, a unit price, an item ID, and a green search button with a CSV download icon.

Place a **Checkmark and then click on the trashcan to delete an item.**

A **green plus indicates it is active. If you have active between dates they are listed here.**

This should ALWAYS be an **orange minus. You never want an item to be visible to all parents.**

Indicates how many have been sold and how many are available if you set a limited quantity.

Click on the **green bullet points to run a report for the individual item. Set your search dates and click on the green **Search** button. Click the **CSV** to export the report to EXCEL.**

Taft MS Yearbook 2016 - 2017 **MIP**

2016-2017 Taft MS Yearbook Please allow us 2-3 business days to have you ...

Payee: Taft Middle School

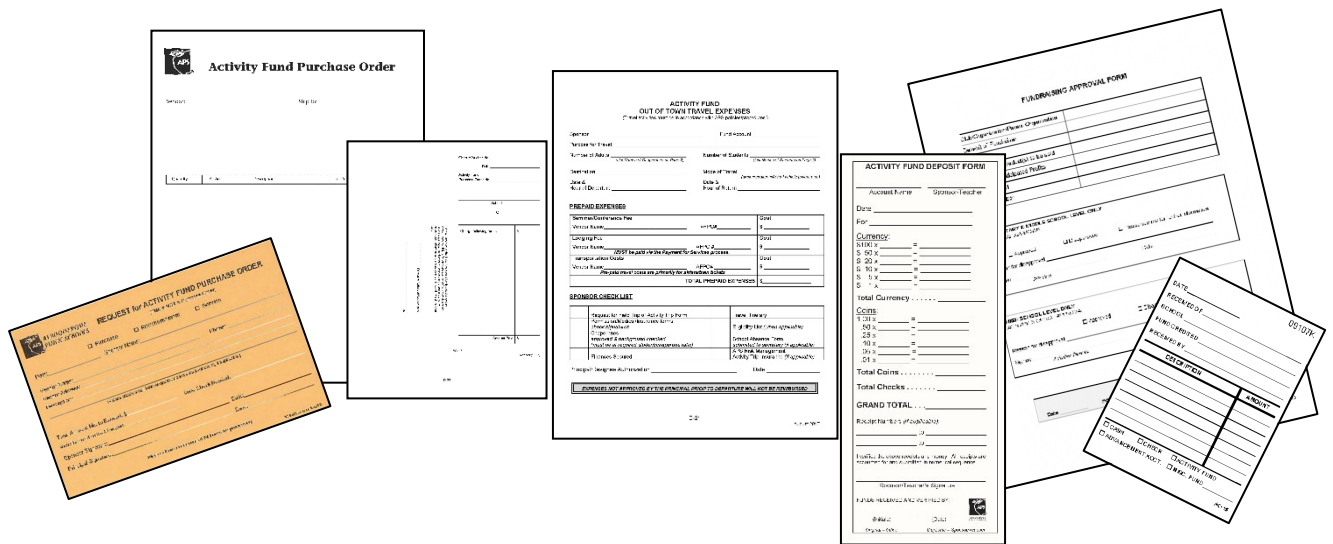
Active: **+** 04/05/22 - 05/30/25 Visible: **-** Sold: 0 Total Quantity: 10 Unit Price: \$5.00

Item ID: Sb8VeV7

Search **CSV**

ACTIVITY FUND MANUAL

Appendix D: Sample Forms



**FOR PRINCIPALS, BOOKKEEPERS
AND ACTIVITY SPONSORS**

- SAMPLE FORMS -

All forms may be used as a master (to be copied) or as a guideline (adapt your own). However, certain forms are standard APS issue, available through APS Warehouse (♦) or APS Graphics Enterprise Services (*).

Cash Advance	D-2
Staff Travel Cash Advance.....	D-2a
Student/Chaperone Travel Cash Advance.....	D-2b
Duplicate Check	
Affidavit.....	D-5b
Timesheets	
Weekly Timesheet.....	D-6
Weekly Overtime Request & Worksheet.....	D-6a
Fund Raising Project	
Fund Raising Approval Form (All Levels)	D-7a
Authorization to Participate.....	D-7c
Fund Raising Project Summary Form	D-7d
APS Athletic Ticket Reconciliation Form (high schools)	D-8
Authorization/Denial of Parent Organization/Booster Club.....	D-9
Non-Sufficient Funds	D-10
Activity Fund Deposit Form*	D-11
Petty Cash*	
Vouchers (choice of 2).....	D-12a
Purchase Orders (Activity Fund)	
Request for Activity Fund Purchase Order *	D-13a
Activity Fund Purchase Order*	D-13b
Record of Purchase Order Issued (PO Log).....	D-13c
Record of Payments for Blanket Purchase Order	D-13d
Receipts	
Activity Three-Part Receipt♦	D-15a
Receipt Inventory Log.....	D-15b
Receipt Tracking Log.....	D-15c
\$25.00 and Under Receipt Form.....	D-15d

Snack Bar Inventory Form.....	D-17
Tax Deductible Donations (sample memo for donors).....	D-18
Ticket Accounting Form.....	D-19
Out-of-Town Travel Expenses.	D-21
Voucher♦.....	D-22

- CASH ADVANCE -

(It is not necessary to issue a purchase order)

Issued to _____
(Name of Payee)

Date _____

Purpose of use (provide brief description)

Approved by _____
Principal's Signature

Amount \$ _____ (★)

Check number _____ Account _____

* * * * *

I understand I am personally responsible for returning the itemized vendor receipts/ invoices and/or the unused cash to the bookkeeper within 1 week from the date of issuance. Employee will be required to repay the school for any unauthorized purchases not identified on this cash advance.

Signature _____

Date _____

CASH RECONCILIATION

Itemized receipts total (attach receipts to this form)\$ _____

Cash returned: receipt _____; date _____ \$ _____ (+)

TOTAL \$ _____ (★)

(★) = amounts must agree

Above figures and documentation verified _____
Bookkeeper's Signature

- STAFF TRAVEL CASH ADVANCE -
(It is not necessary to issue a purchase order)

Issued to _____ Date _____
(Name of Payee)

Travel Dates: _____ thru _____

Purpose of use (provide brief description)

Example: Staff meals \$59.00 per day x 30% (taxes & tips) = \$_____ (Please refer to the State of NM Per Diem)

Approved by _____ Amount \$ _____ (★)
Principal's Signature

Check number _____ Account _____

* * * * *

I understand I am personally responsible for returning the itemized vendor receipts/invoices and/or the unused cash to the bookkeeper 3 business days after the scheduled event. Employee will be required to repay the school for any unauthorized purchases not identified on this cash advance.

Signature _____ Date _____

CASH RECONCILIATION

Itemized receipts total (attach receipts to this form)\$ _____

Cash returned: receipt _____; date _____ \$ _____ (+)

TOTAL \$ _____ (★)

(★) = amounts must agree

Above figures and documentation verified _____
Bookkeeper's Signature

- STUDENT/CHAPERONE TRAVEL CASH ADVANCE -
(It is not necessary to issue a purchase order)

Issued to _____ Date _____
(Name of Payee)

Travel Dates: _____ thru _____

Purpose of use (provide brief description)

Example: Student/chaperone meals \$60.00 per day x 30% (taxes & tips) = \$_____

Approved by _____ Amount \$ _____ (★)
Principal's Signature

Check number _____ Account _____

* * * * *

I understand I am personally responsible for returning the itemized vendor receipts/invoices and/or the unused cash to the bookkeeper 3 business days after the scheduled event. Employee will be required to repay the school for any unauthorized purchases not identified on this cash advance.

Signature _____ Date _____

CASH RECONCILIATION

Itemized receipts total (attach receipts to this form)\$ _____

Cash returned: receipt _____; date _____ \$ _____ (+)

TOTAL \$ _____ (★)

(★) = amounts must agree

Above figures and documentation verified _____
Bookkeeper's Signature

AFFIDAVIT FOR DUPLICATE SCHOOL CHECK

_____ being duly sworn according to law, deposes and says
Payee

check number _____, dated _____, drawn against the _____
Activity Fund Account

on purchase order number _____, payable to the order of _____

in the amount of \$ _____, was _____
lost, destroyed, or never received

The affiant further states that he/she never received any benefit from, or any value of, said check or any part thereof, and further states that he/she did not present this check for negotiation or payment as provided in Section 6-10-60, N.M.S.A., 1978.

Name of Company

Address

City (w/Zip Code) Telephone

Signature

Title (*)

Subscribed and sworn before me this _____ day of _____.

Notary Public

My commission expires on _____

(*) Must be a company official.



**BOARD OF EDUCATION
CITY OF ALBUQUERQUE
PAYROLL DEPARTMENT**

**WEEKLY TIME SHEET
HOURLY, SUBSTITUTE & MISCELLANEOUS PAY**

WEEK ENDING					Please Note: For all Non-Exempt employees, you must provide the Total Hours and Hourly Rate. An earned amount is not permissible. Please refer to time sheet preparation instruction online at www.aps.edu , select Departments, Finance, Budget, Financial Matters, and then Payroll for a listing of types of employees who are Non-Exempt.										ENTER DATE BELOW						
MO.	DAY	YR.																			
LOC NO.	NAME OF LOCATION				WORK PERFORMED																
															ENTER DAILY HOURS BELOW						
EMPLOYEE No.	EMPLOYEE NAME				CO:	ACCT. UNIT	ACCOUNT	PAY CODE	EARNED AMOUNT	HOURLY RATE	TOTAL HOURS	SAT	SUN	MON	TUE	WED	THUR	FRI			
					ACTIVITY		CATEGORY														
TOTAL																					

INSTRUCTIONS:

- Regularly scheduled hourly employees - use Pay Code 001
- All other Schedules - - use Pay Code 010
- All Overtime Pay needs to be on the Weekly Overtime Sheet

Hours – Enter as *the following*:

1-15 minutes= .25
16-30 minutes= .50
31-45 minutes= .75
46-60 minutes= 1.0

Supervisor Must Sign & Print Name

Before submitting this time sheet for payment, make sure all of the following are complete:
Week Ending, Location Number and Name, Work Performed, Employee Number and Name,
Cost Account, Pay Code, Earned Amount OR Hourly Rate and Total Hours.

EMPLOYEE'S SIGNATURE
SUPERVISOR'S SIGNATURE
SUPERVISOR'S NAME "PRINTED"



BOARD OF EDUCATION
CITY OF ALBUQUERQUE
PAYROLL DEPARTMENT

WEEKLY OVERTIME REQUEST & WORKSHEET

SPECIAL INSTRUCTIONS:

- All overtime must be approved in advance by your supervisor. Use the **Overtime Request** section of this form for the pre-approval.
- DO NOT use this overtime sheet for stipend payments.
- Payroll Type has been replaced with Schedule.
Most employees' Schedule may be found on their preprinted "Bi-Weekly Absence Sheet." Hourly employees do not have schedules.

OVERTIME REQUEST

I request _____ **OVERTIME HOURS**

_____ for

Assignment _____

WEEKLY OVERTIME WORKSHEET

SCHEDULE	FOR THE WEEK ENDING (Month, Day, Year)				LOCATION No.		
					LOCATION NAME		
WORK PERFORMED							
EMPLOYEE No.	EMPLOYEE NAME PRINTED						
ENTER DATE							
	SAT	SUN	MON	TUE	WED	THU	FRI
CODE							
HOURS							
CODE							
HOURS							
WRITE IN HOURLY RATE (if different from regular hourly rate)							

Cost Account	
Company	
Account Unit	
Account	
Sub Account	

Supervisor PRINT

Supervisor's Signature

Control Agent

Employee's Signature

FUNDRAISING APPROVAL FORM

Name of Club and Fund Acct # / Booster / Parent Organization / Outside Organization	
Is this a Parent Booster/Org OR Outside Org?	Yes ☐ No ☐ If yes, complete APS FACILITRON Process under <i>APS Facilities Rentals</i> .
Date(s) of Fundraiser	
Vendor	
List the exact product(s) to be sold:	
Purpose of Anticipated Profits	
Sponsor/Adult	
Phone Number	
FACILITRON Reservation # (required for APS summer activities)	

☐ Flyer/advertisement attached (with purpose of profits)

☐ Purchase Order Request attached (if applicable)

ELEMENTARY & MIDDLE SCHOOL LEVEL ONLY *PRINCIPAL APPROVAL*

☐ Approved ☐ Disapproved ☐ Please see me for further information

Reason for disapproval _____

Signed _____ Date _____
Principal

HIGH SCHOOL LEVEL ONLY *PRINCIPAL OR ACTIVITIES OFFICE APPROVAL*

☐ Approved ☐ Disapproved ☐ Please see me for further information

Reason for disapproval _____

Signed _____ Date _____
Activities Director

BOOKKEEPER'S OFFICE

Date _____ PO Number _____ Account _____

(COPY ON SCHOOL LETTERHEAD)

AUTHORIZATION TO PARTICIPATE IN FUND RAISING PROJECT

Date _____

The _____ Organization has voted to raise funds for
(Name of Organization)

the following project(s): _____

In order to do this, we plan to sell _____. The sale will be
completed by _____.
(Date)

In accordance with Albuquerque Public Schools practice, students will be given merchandise for distribution in increments of \$25.00 (twenty-five dollars) each until the total amount of the sale is distributed. Each additional \$25.00 of merchandise will be distributed after collection for the prior \$25.00 distribution has been paid in full to the school. In addition, parental approval is required for the student to participate in any scheduled project(s) sale.

- - - ✂ - - - ✂ - - - ✂ - - - ✂ - - - ✂ - - - ✂ - - - ✂ - - -

As the parent/guardian of _____, I
(Name of Student)

☐ Authorize ☐ Do Not Authorize

him/her to participate in the above project(s) sale. I hereby agree and promise to return to APS all unsold merchandise given to my child/ward or to pay the full retail value to APS of all merchandise given to my child/ward. I further agree that if moneys collected by my child/ward are not turned in within two weeks of the end of the sale, I will attend a parent conference at the school to reach a reasonable solution to the situation.

Parent/Guardian Signature

Date

- NOTE TO SPONSOR -

Please keep this authorization on file by student's name (alphabetically). This authorization may be discarded after both the project(s) has been closed (all monies collected) and the annual APS audit has been completed.

FUND RAISING PROJECT SUMMARY

Date _____

Purchase Order Number _____

Sponsor _____

Fund (Club) _____

Description of Fund Raiser _____

Anticipated Profit Expected: \$ _____

RECEIPTS (Attach list, if necessary)		
Date	Receipt #	Amount
Total Receipts		\$

EXPENSES (Attach list, if necessary)		
Date	Check #	Amount
Total Expenses		\$

Total Cost of Fund Raiser (Expenses) \$ _____
 Total Receipts (Actual) \$ _____
 Net Profit or Loss \$ _____

Anticipated Profit \$ _____
 Actual Profit \$ _____
 Difference \$ _____

☹ EXPLANATION OF LOSS ☹

Sponsor's Signature _____

Date _____

APS ATHLETICS

TICKET RECONCILIATION FORM

PO #: _____

DATE: _____

VS	
HOME TEAM	VISITING TEAM
SITE:	SPORT:

ADMISSION TYPE	TICKET PRICE	STARTING TICKET (Column A)	ENDING TICKET (Column B)	TOTAL NUMBER OF TICKETS USED (B – A + 1= TOTAL)	TOTAL COST OF TICKETS
ADULT:	\$5.00				\$
STUDENT:	\$3.00				\$
TOTAL VALUE OF TICKETS SOLD:					\$

These tickets are to be used for school wide sporting events, senior parent nights, etc.

** These tickets are not for re-sale.*

SPONSOR: _____ DATE: _____

BOOKKEEPER: _____ DATE: _____

PRINCIPAL: _____ DATE: _____

ALBUQUERQUE PUBLIC SCHOOLS

AUTHORIZATION/DENIAL OF PARENT ORGANIZATION/BOOSTER CLUB

School: _____	Date: _____
THIS SECTION TO BE COMPLETED BY THE PARENT ORGANIZATION/BOOSTER CLUB:	
Name of Organization: _____	
Objective: _____ _____ _____	
Officers: (List all officers and contact information (i.e., telephone number) - please be reminded that APS employees, regardless of their work location, may not handle any of the financial activities of this organization)	
President:	_____
Vice President:	_____
Treasurer:	_____
Secretary:	_____

SCHOOL PRINCIPAL USE ONLY:	
I certify that the following documents have been reviewed and are on file in my office: ☐ Bylaws ☐ Year-end Financial Report from Prior Year (only applicable if group was in existence during prior year) ☐ Proof of Bonding	
The above-named organization has been: ☐ Approved ☐ Denied (see Comments below)	
Comments: _____ _____ _____ _____	
Principal's Signature: _____ Date: _____	
A COPY OF THE COMPLETED FORM MUST BE PROVIDED TO THE ORGANIZATION/CLUB AND SENT TO THE APS FINANCE DEPARTMENT C/O ACTIVITY FUND TECHNICAL ASSISTANT	

NON-SUFFICIENT FUND FORM

Name of Maker _____

Address _____ Telephone _____

Name of Student _____

Amount of Check _____ Check Number _____ Date of Check _____

Account Number _____ Activity Account _____

Signature on Check _____

Bank _____ Telephone _____

COLLECTION ATTEMPTS

DATE	COMMENTS (i.e., Phone conversation, Correspondence, Redeposit, Replaced by cash, check, money order, etc.)

This check is being removed from the books as of _____.

(Date)

Bookkeeper's Signature _____

Principal's Signature _____

ACTIVITY FUND DEPOSIT FORM

(This form is printed on 2-ply NCR paper-order from APS Graphics Dept.)

ACTIVITY FUND DEPOSIT FORM	
_____ Account Name	_____ Sponsor/Teacher
Date _____	
For _____	
<u>Currency:</u>	
\$100 x _____	= _____
\$ 50 x _____	= _____
\$ 20 x _____	= _____
\$ 10 x _____	= _____
\$ 5 x _____	= _____
\$ 1 x _____	= _____
Total Currency _____	
<u>Coins:</u>	
1.00 x _____	= _____
.50 x _____	= _____
.25 x _____	= _____
.10 x _____	= _____
.05 x _____	= _____
.01 x _____	= _____
Total Coins _____	
Total Checks _____	
GRAND TOTAL . . . _____	
Receipt Numbers <i>(if applicable)</i> :	
_____ to _____	
_____ to _____	
I verified the above receipts and money. All receipts are accounted for and submitted in numerical sequence.	
_____ Sponsor/Teacher's Signature	
FUNDS RECEIVED AND VERIFIED BY:	
_____ (Initials)	_____ (Date)
 ALBUQUERQUE PUBLIC SCHOOLS	
<i>Original – Office Duplicate – Sponsor/Teacher</i>	

It is prohibited to use the Petty Cash fund to make loans to employees or to cash personal checks.
(These forms may be printed at APS Graphic Enterprise Services.)

This form is used if the sponsor/staff member wants cash before purchasing.

BOARD OF EDUCATION Albuquerque, NM	
TEMPORARY PETTY CASH VOUCHER (To be completed if cash is given for purchase)	
Either cash, invoice or both must be returned to the bookkeeper within three (3) days.	
Amount \$ _____	Date _____
Received by _____	
Attached to Petty Cash Voucher with invoice.	

This form is used after the purchase has been made.

PETTY CASH VOUCHER	
School _____	
_____ Dollars \$ _____	
Description of Expenditure _____	
Signed _____ Sponsor/Staff Signature	
Account to be Charged _____	
Approved by _____ Principal's Signature	



ALBUQUERQUE
PUBLIC SCHOOLS

REQUEST for ACTIVITY FUND PURCHASE ORDER

(This is **NOT** a Purchase Order)

☐ Purchase

☐ Reimbursement

☐ Service

Date: _____ Sponsor Name: _____

Vendor Name: _____ Phone: _____

Vendor Address: _____

Description: _____

(Please attach order form or quote and list date(s) of event, if applicable.)

Total Amount Not to Exceed \$: _____ Date Check Needed: _____

Activity Fund to be Charged: _____

Sponsor Signature: _____ Date: _____

Principal Signature: _____ Date: _____

Please allow a minimum of 24 hours for processing



Activity Fund Purchase Order

Vendor:

Ship to:

Quantity	AF Acct.	Description	Unit Price	Total Price
----------	----------	-------------	------------	-------------

Principal's Signature

Received By

See APS general terms and conditions located in the
APS Activity Fund Manual.
<<http://www.aps.edu/finance/activity-fund-support>>

PO Total

RECORD OF PURCHASE ORDERS ISSUED (PURCHASE ORDER LOG)

[illegible]

RECORD OF PAYMENTS for BLANKET PURCHASE ORDER
(Blanket Purchase Order (BPO) Log)

BPO # _____

Amount \$ _____

Vendor Name _____

Date Issued _____

Activity Account Name _____

Account # _____

Sponsor _____

(Description of BPO)

Date	Check #	Items/Invoice #	Amount Paid \$	Balance \$

ACTIVITY THREE-PART RECEIPT

Available from the APS Instructional Materials Warehouse
(Stock Number: 07-0740)

These receipts are used when monies are collected
from students, staff, or other sources.

- DISTRIBUTION -

First Copy (White) Give to person paying

Second Copy (Pink) Remit to bookkeeper with monies collected
(Receipts and money **must** equal)

Third Copy (Yellow) Retained by person completing receipt.
(Is necessary in case of a refund)

09107K

DATE _____

RECEIVED OF _____

SCHOOL _____

FUND CREDITED _____

RECEIVED BY _____

DESCRIPTION	AMOUNT

☐ CASH ☐ CHECK ☐ ACTIVITY FUND
☐ ADVANCEMENT ACCT. ☐ MISC. FUND _____

AC-15

RECEIPT INVENTORY LOG

Use this form as a master list to record all Activity Three-Part Receipts on hand.

Receipts are equivalent to cash

[illegible]

ACTIVITY FUND RECEIPTS TRACKING FORM

Activity Fund Account _____

Sponsor Name _____

Receipt # _____ To _____

[illegible]

- \$25.00 AND UNDER RECEIPT FORM -
(Do not use for lost/damaged textbooks/library books.)

Date _____ Sponsor's Full Name _____

 (Please write a brief description of why the money is being collected.)

FIRST AND LAST NAME	AMOUNT	CASH	CHECK	FIRST AND LAST NAME	AMOUNT	CASH	CHECK
TOTAL				TOTAL			

Total of all columns: \$ _____

[illegible]

SNACK BAR/CONCESSION INVENTORY FORM

School: _____

(Month-Day-Year)

	----- QUANTITY -----				----- DOLLARS -----	
ITEM	BEGINNING INVENTORY	NUMBER OF ITEMS PURCHASED	ENDING INVENTORY	QUANTITY OF ITEMS SOLD	RETAIL PRICE	TOTAL SALES
						\$
TOTAL SALES FOR THE MONTH						
TOTAL RECEIPTS:						
DIFFERENCE - OVER/SHORT						

Prepared By: _____

Title _____

Date _____

Verified by: _____

Bookkeeper/Cashier

[SCHOOL LETTERHEAD]

[Date]

Donor Name
Address
City, State Zip Code

Dear Donor:

We are not eligible for Internal Revenue Code 501.c.3 status.

However, we are a political sub entity of the State of New Mexico and as such we are exempt from Federal taxation. **Contributions to such organizations are deductible as provided in section 170 of the Internal Revenue Code.**

If you have any questions, please contact me at [phone#].

Sincerely,

[Principal's Name]

~ TICKET ACCOUNTING FORM ~
(Used for admission to dances, performances, concerts, etc.)

Event _____ Date _____

Ticket Takers _____

Column A NUMBER OF FIRST TICKET SOLD	Column B NUMBER OF LAST TICKET SOLD	Column C NUMBER OF TICKETS SOLD (B-A+1=C)	PRICE PER TICKET	TOTAL RECEIPTS

~ SUMMARY ~

TOTAL CASH (Receipts + Change)	\$
LESS CHANGE FUND RETURNED	\$
TOTAL CASH TO ACCOUNT FOR	\$
TOTAL CASH ON HAND (Counted)	\$
CASH OVER (+)/ SHORT (-)	\$

Sponsor _____

Bookkeeper. _____

ACTIVITY FUND OUT OF TOWN TRAVEL EXPENSES

(Travel activities must be in accordance with APS policies/procedures.)

Sponsor _____ Fund Account _____

Purpose for Travel _____

Number of Adults _____ (List Names of Chaperones on Page 2)
Number of Students _____ (List Names of Students on Page 2)

Destination _____ Mode of Travel _____
(airplane/train/bus/rental vehicle/private auto)

Date & Hour of Departure _____ Date & Hour of Return _____

PREPAID EXPENSES

Seminar/Conference Fee	Cost
Vendor Name _____ AFPO# _____	\$ _____
Lodging Fee	Cost
Vendor Name _____ AFPO # _____ <i>MUST be paid via the Payment for Services process.</i>	\$ _____
Transportation Costs	Cost
Vendor Name _____ AFPO# _____ <i>Pre-paid travel costs are primarily for airfare/train tickets</i>	\$ _____
TOTAL PREPAID EXPENSES	\$ _____

SPONSOR CHECK LIST

Request for Field Trip or Activity Trip Form approved by the Associate Superintendent	Travel Itinerary
Permission/Medical/Insurance forms <i>check signatures</i>	Eligibility List (when applicable)
Chaperones <i>approved & background checked (must be at required student/chaperone ratio)</i>	School Absence Form <i>submitted to secretary (if applicable)</i>
Finances Secured	Activity Trip Insurance (if applicable: travel more than 3 days)

Principal/Designee Authorization _____ Date _____

EXPENSES NOT APPROVED BY THE PRINCIPAL PRIOR TO DEPARTURE WILL NOT BE REIMBURSED

CHAPERONES:

The principal and trip sponsor are responsible for ensuring the required student/chaperone ratio is maintained. All chaperones attending a trip shall be at least twenty-one (21) years in age. Chaperones having unsupervised access to students including those transporting students in private vehicles shall be required to have successfully passed an Albuquerque Public Schools background check.

Name	Background Check	
	Yes	No

If necessary, list additional names and information on separate paper and attach to this form.

STUDENTS

Name	Name	Name

If necessary, list additional names on separate paper and attach to this form.

