

Activity Funds Manual

Columbia Brazoria I.S.D.



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Introduction

What are Activity Funds?

Activity funds are generated and accumulated by the school from the collection of student fees, school-approved fund raising, and other activities. These funds are held "in trust" by the school and are used to promote the general welfare of the school and educational development and morale of all students.

School Board Governance of Activity Funds Management Accounting –
Columbia-Brazoria ISD Policy - CFD Legal and Local.

Student Activity Funds shall be included in the annual audit of the District's fiscal accounts. [See CFC]

There are (2) main categories of activity funds:

Student activity funds (SAF) are funds generated by specific student groups, not by the district or campus. Decisions about the expenditure of these funds are made by the students. These accounts are 100's.

Campus activity funds (CAF) are funds raised locally at the school or donated to the school and include school office and departmental accounts. Campus activity funds are considered by TEA to be district general funds. The expenditure of these funds must comply with state and board policy and with district regulations. These accounts are 200's.

Pass-Through Accounts – These accounts are created for Library Books (lost books), Textbooks (payments for lost or damaged books), and Art fees or Calculator money collected. They are basically an in/out situation and are closed out at the end of each fiscal year with the balances sent to the District Office. Textbooks, Library books, and Calculators are purchased through District Funds, and therefore any payments made to replace them needs to return to the District.

****PLEASE NOTE** – To insure the requirements of the District's Tax Exempt status...."no part of the net earnings of the organization may insure to the benefit of any private party or individual other than as reasonable compensation for services rendered to the organization." In short, NO individual student accounts may be utilized.

Activity Funds Accounting

Columbia Brazoria I.S.D. uses a *decentralized* accounting and bank reconciliation system. Activity is entered and processed by the campus bookkeeper. Funds are accounted for and controlled by the various school sites, audited monthly by the Business Office, and audited annually by independent auditors.

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

Bank Accounts

One bank account for each campus will be maintained for the activity accounts at the school district's depository bank. Columbia Brazoria I.S.D.'s current depository bank is *Prosperity Bank of West Columbia*.

ALL financial transactions for campus clubs and activities must be accounted for through the campus activity bank accounts.

- All cash and checks received for the activity fund must be deposited to the bank and all payments must be processed with a check written on the bank account. NO transactions should be made from cash. NO checks should be made to CASH. NO BLANK CHECKS should be used for purchases.
- Each campus may maintain only ONE checking account at the district depository. Opening of additional bank accounts or purchases of investments with activity funds are not allowed without prior written approval from the Board of Directors.
- Each campus will have a checkbook that must be secured in a locked location when not in use.
- Each check shall require two signatures.
- Each bank account shall have up to five authorized check signers, one of which shall be the principal. The campus secretary/bookkeeper, or the person responsible for writing the checks, should NOT be a signer.
- Each check should be manually signed and under NO circumstances should checks be pre-signed. Checks must be written and signed at the time they are needed and with proper documentation. All checks must indicate the payee and the dollar amount before being signed. (NO BLANK CHECKS.)

- Prompt reconciliation of the Activity fund bank account is one of the most important aspects of the secretary's job. It is the Principal's responsibility to see that the financial secretary has adequate time to complete the bank reconciliation on time each month.

Petty Cash

As stated above, NO TRANSACTIONS SHOULD BE MADE FROM CASH. The only exception was approved by the Chief Financial Officer, and involves the Junior High and High School Band accounts.

Both the Junior High and High School bands have the need to maintain a small petty cash fund in order to make change for the essential band/instrument supplies sold to students, such as reeds and oil. This fund is approved with the stipulation that a monthly reconciliation be performed by the Director with receipts, and excess cash turned in to the School Secretary. This fund shall initiate from the Band Activity Fund in the amount of \$50.00 at the beginning of the school year, and all cash remaining, along with receipts, needs to be closed out and turned in at the end of the school year.

As a reminder, all student purchases for personal use MUST be charged sales tax. These sales must be reported quarterly via your Activity Fund Sales Reports.

Information for Activity Fund Sponsors

Sponsors – Only certified personnel may be assigned as official sponsors of Activity Fund Accounts. Paraprofessionals may continue to assist with the collections and preparation of various paperwork for the accounts. Parents and students may continue to help with the activities and count money. However, the official sponsor (administrator, teacher, counselor should be cognizant of all account activity and should sign off on all check requests and deposits. The sponsor is also responsible for reconciling the account with the school secretary/bookkeeper.

Fund Raising

- The Superintendent must pre-approve all fund-raisers.
- School Board Governance of student fund raising – *Columbia-Brazoria ISD Policy - FJ* Legal and Local.
- The Sponsor is responsible for maintaining accurate records of all sales activities and accounting for all items purchased from vendors for resale.
- Sponsors should take care to select a reputable company and maintain a good relationship with district vendors by submitting bills to the bookkeeper for payment in a timely manner.
- The District supports utilizing our Local Vendors, and in doing so, it is requested that you provide Quotes from at least (3) Vendors.
- Sponsors must keep control of the merchandise and money. Both should be secured at all times. Deposit funds with the bookkeeper regularly (daily is recommended). NO CASH should be held over the weekend, and all monies must be turned in to the Secretary along with an accounting for deposit by Friday. A Receipt should be given by the Secretary for all funds turned in for deposit.
- Sponsors should keep good records of merchandise that was distributed to students and monies turned in. Notify your campus administrator if student obligations are not paid.
- Raffles are not allowable fund-raisers for the school district or activity fund clubs.
- It is recommended and highly stressed, that for the safety of our students, **NO DOOR TO DOOR** Solicitation be done by students.

Authorization to Conduct a Fund Raiser Form

1. This form is used to request pre-approval for all fund raisers, provide for placement on the school/district calendar, and provide an accounting of the fund raising activity, including sales tax collected, and payable to the state.
2. The sponsor will complete the top portion and submit the form to the principal, who will sign off, and forward a copy to the Superintendent's office for approval. A copy will be returned to the Principal, who, in turn, should return the approved/denied form to the sponsor.
3. The middle portion of the form will be used by the sponsor to keep track of deposits and expenses related to the fund-raiser that are submitted to the Principal's Secretary. Each deposit should be receipted as described in this manual. (see Receipting Funds Collected, pg.11)

4. Once complete, the Club Treasurer and Club Sponsor should sign at the bottom and forward a copy to the School Secretary
5. **Crowd Funding**

What is "Crowd Funding"? The method of raising capital through the collective effort of friends, family, coworkers, and parents primarily through social media and online crowdfunding platforms. (Including DonorsChoose, GoFundMe, Fundtube, AdoptAClassroom, Kula, Incited, etc.)

When it comes to providing quality educational experiences for our students, CBISD teachers and staff are creative and resourceful. While the District is supportive of new and innovative methods to help reach our mission, we must also implement guidelines to protect both employees and the District.

Requirements

- District Staff shall not utilize an external donor website to seek donations for the District without written authorization from the Superintendent by completing the "Authorization to Conduct a Fundraiser" Form. (Even when the donation is non-monetary.)
- Include the District Name, Campus and teacher name.
- Set a project deadline of 45 days.
- Provide information to donors regarding service fees.
- Follow district purchasing requirements when/if funds are collected.
- Ensure technology items meet the district's technology requirements
- Be sure that donations received and items purchased from donations for the campus remain on that campus.
- Satisfy the requirements of the online site. (No photos of students should be used.)
- Report donations received to the Business Office.
- Donor websites shall not be established by the District for the personal benefit of a staff member or student, however, if a staff member or student establishes a "personal donor webpage", NOT in the name of the district, the webpage may be distributed via district email to all staff with the authorization of the Superintendent.

Individuals seeking funds online may NOT:

- Withdraw funds from the site into personal bank accounts. (Funds should be requested from the site in the form of a check, made payable to the District or Activity Fund.)
- Transfer donations from campus to campus.
- Ask for donated items to be mailed to the employee's home.
- Seek funding for personal reasons, individuals, or political reasons in the District name.

- Pressure parents to make donations.

Revenue Received

Sale vs. Not a Sale

A sale is the transfer of title or possession of tangible personal property for consideration (usually money). A sale also includes the performance of a taxable service for consideration. Tangible, personal property includes personal property that can be seen, weighed, measured, felt, touched or that is perceptible to the senses in any manner.

All sales (whether taxable or not) must be reported on the Texas Sales Tax Return. Bookkeepers are required to report all sales on a quarterly basis to the district office.

Public schools and school-related organizations must collect sales tax on all sales which are not specifically exempt.

In some fund-raising activities, the school or group is merely acting as a sales representative for a retailer, and tax must be collected. The tax would be remitted to the retailer, and the retailer would claim it as their sale and would pay the tax to the Comptroller. The school would NOT report this type of activity as a sale. Examples are vending machines, school pictures, and book sales. Only when the school group purchases the merchandise and then resells these items to their customers is the school the seller. The school should provide a resale certificate to the retailer.

Sale	Not a Sale
Admission – Athletics, dances, drama performances.	Collection of money from students to pay a company for admission. (i.e. Theaters, PSAT test, Theme Parks, Field trips.
Admission – summer camps, clinics workshops, project graduation.	
Donated Items that are sold.	Donations of money to the group for a commemorative brick, etc
Fundraisers where we are the seller and not just the middle people.	Dues received for clubs.
Rental of items.	Fees – musical instr. Maint., Lab, uniform cleaning, transcripts, lockers.
Rental of facilities	

Sale	Not a Sale
Library books, parking fees,	Fines received – textbooks, locker, calculator obligations
Sales of merchandise. (including items made by students)	
Sales of services.	Fundraisers when the group Merely receives a commission. (book fairs, recycling, etc.)
School publication sales.	Marathon fundraisers – these Are donations.
Sales of food.	Summer school, Community Education tuition & fees.

Taxable Sales vs. Non-Taxable Sales

Texas sales tax statutes impose tax on the sale, lease, or rental of tangible personal property and selected services. When an individual purchases a tangible item and it becomes their personal property, it is taxable.

School districts and school-related organizations must collect sales tax on all sales which are not specifically exempt. The following tables outline various situations.

Tax Exempt Sales
The following are automatically exempt from sales tax.
<u>Ad sales</u> – in yearbooks, athletic programs, newspapers, posters
<u>Admission</u> – athletic events, dances, musical and drama performances.
<u>Admission</u> – summer camps, clinics, workshops, project graduation
<u>Admission</u> – banquet fees
<u>Admission</u> – prom, homecoming
<u>Admission</u> – tournament fees, academic competition fees
<u>Cosmetology Services</u> – (Products sold to customers are taxable)
<u>Discount/Entertainment cards and books</u>
<u>Facility rentals for school groups.</u>
<u>Food items sold during fundraisers.</u>
<u>Labor</u> – automotive, technical classes (parts are taxable)
<u>Magazine subscriptions greater than six months</u>
<u>Parking permits.</u>
<u>Services</u> – car washes, cleaning

TAXABLE SALES

Agenda books	Magazines - subscriptions less than 6 mo.
Agricultural sales	Magazines - when sold individually
Art - Supplies, and works of art	Musical supplies - recorders, reeds
Artistic - CD's, tapes, videos	Parts - career & technology classes (not to include products used in cosmetology)
Athletic - equipment and uniforms	Parts - upholstery
Auction items sold	PE - uniforms, supplies
Automotive - parts and supplies	Pennants
Band - equipment, supplies, patches, badges, uniform sales or rentals	Pictures - school, group (if school is seller)
Book covers	Plants - holiday greenery & poinsettias
Books - workbooks, vocabulary, library, author (when we are the seller)	Rentals - equipment of any kind
Brochure items	Rentals - uniforms of any kind, towels
Calculators	Repairs to tangible personal property (i.e. computer repair, house remodeling)
Calendars	Rings & other school jewelry
Candles	Rummage, yard, and garage sales
Car - painting, pin striping	Safety supplies
Clothing - school, club, class, spirit	School publications - athletic programs,
Computer - supplies, mouse pads	School publications - posters, brochures
Cosmetology products sold to customers	School publications - magazines (unless > six month subscriptions)
Cups - glass, plastic, paper	School publications - newsletters, newspapers (generally are not sold though)
Decals	School publications - reading books
Directories - student, faculty	School publications - sheet music, hymnals
Drafting - supplies	School publications - yearbooks
Family and Consumer Science - supplies and sewing kits	School store - all items (except food)
Fees - copies, printing, laminating	Science - kits, boards, supplies
Flowers - roses, carnations, arrangements	Spirit Items
Greeting Cards	Stadium seats
Handicrafts	Stationery
Horticulture items	Supplies - any sold to students
Hygiene supplies	Uniforms - any type to include PE, dance, drill, cheerleaders, athletic, club shirts.
Identification cards - when they are sold to entire student body(not for a lost card)	Vending - pencils & other non-edible supplies when the school services machine.
Locks - sales and rentals	Woodworking crafts - entire sale to include parts & labor
Lumber	Yard signs
Merchandise, tangible personal property	

Tax-Free Days

- Each bona-fide account is permitted TWO (2) one-day, tax-free sales per CALENDAR year. During these tax-free sales, the organization may sell any taxable item, tax-free.
- A bona-fide chapter is a group that must be organized for some business or activity other than instruction or a participatory group. Essentially, any student group that is recognized by the school and is organized by *electing officers* (not just participatory captains), *holding meetings*, and *conducting business* are bona-fide chapters of the school. Groups meeting for classroom instruction or team sports are not categorized as bona-fide chapters and do not qualify for the tax-free day sales.

For example:

- ✓ The school district qualifies for a tax-free day.
- ✓ The school-wide fundraiser qualifies for a tax-free day.
- ✓ The Basketball Club qualifies, but the basketball team does not.
- ✓ The Cheerleader Club qualifies, but not the cheerleader team.
- ✓ The Debate Club qualifies, but debates teams do not.
- ✓ The French Club qualifies, but the French classes do not.
- ✓ The Senior Class qualifies, but not one particular class that has seniors in it.

- Each bona-fide group must have a listing of officers, Purpose Statement, and an acknowledgement that decisions are made by the student members on file with the Principal.
- Sales must be conducted within a 24-hour period. If items are pre-sold, such as yearbooks, then delivery must take place within a 24-hour period. Items sold after the completion of the one-day event are taxable.
- When the school or group receives a commission, the tax-free day sale provisions do not apply because “the sale” is the vendor’s sale, not the school’s sale. The school group would collect and remit tax to the vendor, and the vendor must report the sale and remit tax to the Comptroller’s office.

Food Sales

Food sales, including meals, soft drinks, candy, baked goods, etc., are exempt from sales tax if sold by an organized group, are part of a fund-raising drive, and all proceeds go to the organization for its exclusive use. Student groups, PTAs, and booster clubs are also included. It does not matter if the sale is during the school day, the evening, or on a weekend; if it is a fund-raiser, it is not taxable.

Raffles

Raffles are NOT allowed by Campuses, Activity Fund Clubs or Organizations. According to Columbia-Brazoria ISD'S Policy CDC(LEGAL), *the district is not a "qualified nonprofit organization" for purposes of the Charitable Raffle Enabling Act and shall not sponsor or conduct raffles, i.e., award one or more prizes by chance at a single occasion among a pool or group of persons who have paid or promised a thing of value for a ticket that represents a chance to win a prize.* It is also against the law for Booster Clubs, PTOs, or Project Graduation to conduct a raffle unless that organization has been a Qualified 501C3 Org. for 3 years according to the Texas Attorney General's Office.

Auctions

Auctions are allowed, however, unless you are a qualified group and this is one of your tax-free sales, the proceeds from an auction are taxable.

Donations

The Business Office MUST be notified of ALL Donations Received and Grant Funds applied for and received. Please send the documentation to the Executive Director of Financial Services. The Chief Financial Officer will make the determination whether the funds go into the General Fund Budget or Activity Funds.

Fundraiser/Non-sale

It is possible to have a Fundraiser that is NOT a sale. For example, Marathons, Hit-a-thons, Fun Runs, and Book Fairs or Merchandise Sales when we only receive a commission. These need to be classified as "Fundraiser-Nonsale".

Collecting and Depositing Funds

1. All money (cash and checks) collected must be deposited to the school's activity fund bank account. Cash collected may not be used to make purchases or payments of any kind. All payments from the activity fund must be made with a check from the bank account.
2. All money collected must be deposited in the same form as collected. A personal check may not be substituted for cash collected. NO personal checks are to be cashed from funds collected.
3. No personal checks over \$300 should be accepted for fund raisers. All personal checks accepted must include a Drivers License and telephone number, and physical address.

4. For control purposes, there should be at least two people involved in the collecting and depositing of funds. Sponsors are responsible for collecting, counting, and turning in all funds to the school secretary. The school secretary is responsible for verifying the count, giving the Sponsor a receipt, and depositing the funds to the bank.
5. Sponsors are not to take money home or keep it unsecured in the classroom. Large collections should be deposited with the school secretary each day. In the event a sponsor cannot prepare the funds for deposit, the money should be counted by the sponsor, secured in a bank bag, and given to the school secretary to store in the vault until a deposit can be made. **Sponsors should not hold more than \$50 longer than overnight, and no funds should be held past the Friday of each week.**
6. The school secretary may want to establish set times for turning in funds collected. All funds should be properly receipted and counted as described below.

Receipting Funds Collected

1. The sponsor must provide a receipt for all funds that are received for the activity fund. Receipts should be prepared as the funds are received.
2. All receipts must be written in ink, with any corrections noted with a line through the error and initialed by the person making the correction.
3. One of the following receipt forms should be used by the sponsor. Each form is designed to accommodate different situations. The sponsor should keep a copy of each receipt form turned in to the school secretary.
4. The **Multiple Receipt Record** may be used by the sponsor when receiving small amounts from multiple individuals for the same purpose. The sponsor will list each person/student who paid, date, and amount where indicated. Before delivery to the school secretary, the sponsor should total the funds received, and verify that the counted cash and checks total the amount listed on the form.
5. The **Sales Receipt Form** may be used by the sponsor when collecting money for activities when it is not feasible to list each individual payee. These events may include sales of items at a table such as T-shirts, tickets to an event, school store, book fair, etc. Before delivery to the School Secretary, the sponsor will list the date, items sold, and total cash collected, tally the funds received at the bottom of the form and verify that the counted cash and checks total the amount listed on the form.
6. **Individual Receipt Books** may be used by sponsors for funds collected individually, especially when they require a receipt for future reference. Examples include: Yearbook sales, lost textbooks/library books

When Individual Receipt Books are used, the sponsor provides the original receipt to the payee and retains one carbon copy in the receipt book. When submitting funds to the School Secretary on the Multiple Receipt Record, it is not necessary to list each individual receipt separately; a listing of "Receipt# _____ through # _____" is okay. The sponsor must verify that cash and checks turned in equal the total receipts. Individual receipt books are to be turned in to the campus secretary and the end of school year.

7. The Activity Fund Bookkeepers (School Secretaries) have been instructed not to accept funds for deposit that have not properly been counted and receipted by the Activity Fund Sponsors.
8. The School Secretary will count the deposit in front of the sponsor and verify the totals, and then issue a receipt for funds turned in.

Purchases from Activity Funds

All purchases and payments from activity funds must be requested and authorized in advance by using a Request for Payment form.

Campus Activity Funds (CAF) belong to the district, and therefore, must adhere to State regulation and District policy regarding expenditures.

CAF Allowable Expenditures: (Direct or indirect benefit to students.)

- Field Trips – Admission Fees
- Perfect Attendance incentives for students. (limit of \$50, no Gift Cards. These are Tax Exempt.)
- Teacher appreciation, gifts, awards, & incentives. (limit of \$50, no Gift Cards. These are Tax-Exempt)
- Classroom and Office Supplies
- Refreshments & Snacks (for in-service or staff meetings)

CAF Prohibited Expenditures:

- Individual Membership fees.
- Gifts over \$50. (flowers, gift certificates, bonuses) Gifts of less than \$50 may come from "Hospitality Funds" collected by the staff, & are tax exempt.
- Donations (Because these are District Funds)
- Abuse of Staff Appreciation meals, parties for staff.
- Extravagant expenditures.

Student Activity Funds (SAF) belong to various student groups, Clubs, or Classes that have elected officers. The spending decisions rest "solely" with the

students. These funds are not subject to purchasing or bid laws, and it is recommended that the Club President or Treasurer approve expenditures. Donations are allowed.

Reimbursements

Reimbursements are allowed from Activity Funds ONLY with PRIOR APPROVAL. Sponsors must submit a Request for Pre-Approval prior to purchasing in order to be reimbursed for expenditures. The receipt/invoice must also be submitted within 30 days of the purchase, or the reimbursement will be denied. (See revised Requisition for Payment in Forms Section)

Request for Payment

1. The activity fund sponsor should complete the Request for Payment Form and submit it to the School Secretary for administrative approval.
2. Invoices/receipts for payment to vendors must be submitted to the School Secretary with the Request for Payment form in a timely manner. Late payments to vendors reflect on the entire school district, and could result in late payment fees or interest charged to the account.
3. The **original** vendor invoice or detailed receipt must be attached. Invoice copies and vendor statements of the balance due are not acceptable forms of documentation. In certain circumstances, a letter, renewal notice, or contract form may be used when no invoice exists. The principal must approve these alternate forms of documentation for the payment.
4. The School Secretary may not prepare a check without the Request for Payment form and proper documentation from the sponsor. The Principal must either sign the Request for Payment or the Check to insure that the Administrator is aware of all expenditures made from Activity Funds.
5. All payments from the Activity Fund must be made by a check prepared by the School Secretary and signed by authorized personnel. NO payments may be made from cash collected or received by the sponsor or the School Secretary, and NO CHECKS should be made to CASH.
6. Each check should be manually signed and under NO circumstances should checks be pre-signed. Checks must be written and signed at the time they are needed and with proper documentation. All checks must indicate the payee and the dollar amount before being signed. (NO BLANK CHECKS.)
7. The School Secretary will verify that sufficient funds are available in the appropriate activity fund account before issuing a check.
8. Income received for a specific group should be spent for that group.
9. Payments to district employees, other than reimbursements, must be made through the CBISD Payroll Office. Payments should never be

made to employees from the activity fund for services rendered, extra-duty or overtime.

10. People or companies who are not district employees, and are paid for services provided to an activity fund must be identified as contractors. Payments to contractors and/or sole proprietors will be reported to the IRS, and a Form 1099 will be issued to the contractor for any amounts equal to or greater than \$600.00. An IRS Form W-9 indicating the taxpayer ID must be on file with the School Secretary or the District Office before a contractor can be paid. Expenditures classified as "Contracted Services" include:

- √ Catering/banquet services
- √ Repairs: machinery, uniforms, mats, etc.
- √ Business Services including printing, landscaping, etc.
- √ Rentals: cars, vans, buses, costumes, facilities, etc.
- √ Presenters/Performers (disc jockeys, seminar and workshop speakers, dance clinic assistants, etc.)
- √ Custom services: monogramming, sewing, choreography, custom T-shirts, etc.

Sales Tax Exemptions on District Purchases

11. Federal Statutes provide tax exemptions to the school district. School Districts are entitled to an exemption only on items purchased and used directly for the educational process.
12. The Texas Sales Tax and Use Tax Exemption Certificate must be presented each time a purchase is made. The certificate must state that the merchandise being purchased is for the organization's own use in providing education, is being made in the name of the organization and that payment will be made from the organization's own funds. These are available thru the District Office.
13. Purchases made by individual members, teachers, or coaches, for personal use **do not** have exemption from sales tax even though they are connected with the school or a school organization. These items might include cheerleaders purchasing their own uniforms, science students purchasing a science board, or athletic team members purchasing their own jackets or gear. You can elect to pay the sales tax up front on the Vendor Invoice (Preferred Method) or have the District pay the Sales Tax at the end of each quarter. (The payments from students should be categorized as Sales Non-Taxable if the tax is paid upfront to the Vendor, and Hospitality Flowers and Gifts less than \$50 are considered Tax Exempt.)
14. Sales tax for meals is exempt only if the school contracts for the meal and the meal is paid for by the school.

15. School districts are exempt from the state portion of the hotel tax. A Texas Hotel Occupancy Tax Exemption Certificate must be submitted to the hotel. We are required to pay local taxes.
16. Booster Clubs, PTAs, and other associated groups may not use the district's tax exemption certificate or employer identification number. By law, these groups must obtain their own tax exemption status and employer identification number.

Change Funds

Change funds may be set up for special events or activities as follows:

1. The sponsor will complete a Request for Payment form indicating the amount of change needed and the denominations. The form should include a description of the event for which the change is needed, the date, and duration.
2. The School Secretary will prepare a check and take it to the bank to get the change. The School Secretary should request a change slip from the bank indicating the amount of change received and the denominations. The change slip should be attached to the Request for Payment form as documentation.
3. The exact amount of the change fund must be returned to the School Secretary immediately following the event or at the beginning of the next work day.

Transfers

Occasionally a club will compensate another school organization for goods purchased or services performed. This may occur when a club purchases advertising in the yearbook, newspaper, etc. A transfer of funds shall be made between accounts in such instances instead of issuing an Activity Fund Check.

A Club might also desire (and vote) to make a voluntary donation or contribution to partially defray the expense incurred by another club. In such cases, the contribution shall be initiated by a transfer of funds in lieu of an Activity Fund check being issued.

1. A Request for Transfer form is completed and signed by the sponsor of the Activity Fund Account for which the funds are being deducted. The sponsor who will receive the funds must also sign the form.
2. They then submit the form to the School Secretary, who must obtain the Principal's approval.
3. Once approval has been given, the School Secretary will record the transfer, and return a copy of the approved Request for Transfer to each

sponsor. (SEE QUICKEN INSTRUCTIONS FOR RECORDING TRANSFERS)

4. Both sponsors will record the transfer in their records, and update their balances.

Record Keeping

1. Sponsors will maintain a binder with receipts and expenditure records in chronological order.
2. Everything that affects the account must be recorded and accounted for, and a running balance computed as each transaction is entered.
3. At the end of the month, the School Secretary should provide each sponsor with a computer report. This report should show the beginning balance of the account, transactions posted that month, and the ending balance.
4. Sponsors should reconcile the account by comparing each transaction entered to those posted on the computer report.
5. The School Secretary should be consulted if assistance is needed, or if there are unexplained discrepancies.

Activity Fund Audits

Activity Funds will be audited on a regular basis by the district's independent auditors and by the district Business staff. All records of the sponsors and School Secretaries are subject to audit and must be made available upon request.

Information for School Secretaries

The School Principal is responsible for the proper collection, disbursement, and control of all activity fund monies. These responsibilities include:

1. Providing for the safe-keeping of monies.
2. Proper accounting and administration of fund transactions.
3. Expenditure of funds in compliance with applicable state laws, and local board policy administrative guidelines.
4. Adequate training and supervision of all personnel (generally the School Secretary) designated to administer activity funds.
5. Keep a schedule on the tax-free fundraiser dates for student groups.
There are only (2) per year.

The principal is not responsible for funds collected, disbursed and controlled by parent or booster organizations. These groups are not to be accounted for in the school's activity funds.

Basic Records

Authorizations to Conduct a Fund Raiser

These forms are used by the Activity Fund Sponsors to request pre-approval for all fund raisers.

- The Sponsor completes the top portion of the form and submits it to the Principal for approval.
- The School Secretary sends the original to the Superintendent's Office for approval, and logs the fund raiser onto the Fund Raiser Log/Calendar.
- The Superintendent's office will return the approved/denied form to the Principal's Office and the Secretary will forward the signed original to the Sponsor. The School Secretary retains a copy.
- Once the fundraiser is complete, the Sponsor and Club Treasurer shall sign the original, complete the bottom portion, and return to the School Secretary to file.
- The School Secretary should compare the accounting records to the form submitted by the sponsor to verify that both records match.
- At the end of the month the School Secretary should provide each sponsor with a computer report showing transactions for the month, and the ending balance. It is the responsibility of the sponsor to review this report and discuss any discrepancies to the School Secretary.

Sales Tax Issues – Quarterly Sales Report

All sales (whether taxable or not) must be reported on the Texas Sale Tax Return. The School Secretaries are required to report all sales on a quarterly basis to the district office.

Please see the Section on Revenue Received in the Sponsors Handbook with regards to Sales vs. Non-sales and Tax Issues, pgs. 6-8.

Sponsors are required to designate on the Authorization to Conduct a Fund Raiser form whether it is a Taxable sale, Non-taxable sale, or a Non-sale. Secretaries should review these for proper designation.

School Secretaries are required to keep records on the total sales for the quarter along with a record of each Activity Fund's "Free-Tax" Sales. The Campus Sales Log should help facilitate this.

At the end of a quarter, the School Secretary should print a report from Quicken.

- Click on Reports/Spending/Itemized Categories.
- Customize the Categories by selecting Sales/Non-taxable, or Sales/Taxable Income. (It might be easier to print separate reports for each category.)
- Expand All, to show detail.
- Customize the Report by changing the title to "Sales Tax Report".
OK/SAVE
- Sort by Date (Customize the date range depending on the beginning and ending dates of the quarter.)
- Sub-Total by Tag.

The total Taxable Sales and Non-taxable sales should then be reported to the Business Office by the 1st monthly check-write documentation deadline date. State Sales Tax reports are due to the Comptroller by the 18th of the month.

Bank Reconciliations – Month-End Reports

Campus Secretaries are responsible for reconciling the Activity Fund to the Bank Statement monthly. Bank Statements may be retrieved via Prosperity Bank online the 1st of every month.

Please submit to the Business Office prior to the 10th of each month the following:

- Quicken Reconciliation (see Basic Quicken Instructions)
- A Register Report which will include all transactions from the beginning of the fiscal year, subtotaled by Tag. The total of this report should equal the total reconciled register balance.
- A copy of the Bank Statement.
- An Income/Expense Report for the month.

Receipting Funds Turned in by Sponsors

The School Secretary should count all funds turned in from Activity Fund Account Sponsors in the presence of the sponsor, or the person turning in the funds, at the time the funds and receipt forms are turned in. Any discrepancy should be resolved at that time.

(It is helpful to note the Activity Fund Account Number on the receipt at this time to later facilitate in posting.)

Only pre-numbered cash receipts should be used. Triplicate receipts are recommended. Original back to the sponsor, Duplicate attached to the validated deposit slip and filed with each Activity Fund's records, and the Triplicate copy to remain in the book. It is the responsibility of The School to purchase pre-numbered receipt books, or to have them printed.

The School Secretary may want to establish certain times/days during the week for turn-in.

Deposits

The bank deposit slip should be completed by the School Secretary listing cash amounts and checks.

- All checks should be properly endorsed by your school's Activity Fund Stamp.
- Activity Fund account number should be listed on the deposit slip.
- Deposits should be made in a timely manner. All funds shall be deposited by Friday of each week.
- Any cash on hand, not completed for deposit, should be held in the school safe until the deposit can be made.
- The validated deposit slip should be filed along with the receipt forms with each Activity Fund's records.

- Please MAKE A COPY of all DONATION Checks, or any Checks Deposited when there is not additional information to attach to the Deposit Slip. Every Deposit should have some form of backup documentation.
- **See Quicken Instructions for specifics on Recording Transactions in Quicken.**

Checks Written

All expenditures shall be paid by a pre-numbered check from the Activity Fund checking account. NO payments should be made from cash collected or received by the sponsor or the School Secretary.

(The district office maintains a petty cash fund for expenditures not to exceed \$25.00 if necessary.)

Income received from a specific group should be expended for that group. The principal shall ensure that expenditures from these accounts are written for the intended purpose of the group.

NO expenditure of funds shall be approved by the principal unless sufficient funds are available in the appropriate activity account, or unless funds are anticipated at a later date.

ALL expenditures from Activity Funds require the approval of the Campus Principal, either by signature on the Request for Payment, or actual signing of the check.

Reimbursements

Reimbursements are allowed from Activity Funds ONLY with PRIOR APPROVAL. Sponsors must submit a Request for Pre-Approval prior to purchasing in order to be reimbursed for expenditures. The receipt/invoice must also be submitted within 30 days of the purchase, or the reimbursement will be denied. (See revised Requisition for Payment in Forms Section)

All purchases and payments from activity funds must be requested and authorized in advance by using a **Request for Payment** form.

1. The activity fund sponsor should complete the Request for Payment Form and submit it to the School Secretary for administrative approval.
2. The approved form will be returned to the sponsor, and then the purchase can be made.

3. Invoices/receipts for payment to vendors must be submitted to the School Secretary with the Request for Payment form in a timely manner. Late payments to vendors reflect on the entire school district, and could result in late payment fees or interest charged to the account.
4. The **original** vendor invoice or detailed receipt must be attached. Invoice copies and vendor statements of the balance due are not acceptable forms of documentation. In certain circumstances, a letter, renewal notice, or contract form may be used when no invoice exists. The principal must approve these alternate forms of documentation for the payment.
5. The School Secretary may not prepare a check without the Request for Payment form and proper documentation from the sponsor. In some case an advance payment may be necessary for expenses incurred on an out of town trip, etc. The settlement of all advances (i.e. proper documentation) must be completed and turned in no later than fifteen (15) days after the completion of the activity.
6. The School Secretary will verify that sufficient funds are available in the appropriate activity fund account before issuing a check.

Please see additional, specific purchasing requirements such as payments to district employees, sales tax issues, and hotel exemptions in the Sponsor's Handbook, Purchasing from Activity Funds, pg. 12.

Once a Request for Payment has been approved, the School Secretary may prepare the check.

1. All Activity Fund checks must be manually signed by authorized check signers. C.B.I.S.D. requires two (2) signatures. Each check should be manually signed and under NO circumstances should checks be pre-signed. Checks must be written and signed at the time they are needed and with proper documentation. All checks must indicate the payee and the dollar amount before being signed. (NO BLANK CHECKS.)
2. The use of Quicken compatible laser checks is recommended. When printing from Quicken, the check is automatically posted to the system. To purchase checks, go to the website, inuit.com, and purchase the "Voucher Check" style of checks. An automatic draft from your Activity Fund will be created. You may wish to divide the cost of checks among the various activity funds.
3. The Check #, Check Date, and Amount are recorded on the Request for Payment form.
4. The check is either returned to the appropriate Activity Fund Sponsor, or mailed to the vendor with proper identification, such as order forms, payment stubs, renewal forms, etc.

5. One check stub is attached to the Request for Payment, and is filed with the attached documentation by fund. The 2nd stub is filed numerically.

See Quicken Instruction for specifics on Recording Transactions in Quicken.

Change funds may be set up for special events or activities as follows:

- The sponsor will complete a Request for Payment form indicating the amount of change needed and the denominations. The form should include a description of the event for which the change is needed, the date, and duration.
- Once approved, The School Secretary will prepare a check and take it to the bank to get the change. The School Secretary should request a change slip from the bank indicating the amount of change received and the denominations. The change slip should be attached to the Request for Payment form as documentation.
- The exact amount of the change fund must be returned to the School Secretary immediately following the event or at the beginning of the next work day.

Transfers

Occasionally a club will compensate another school organization for goods purchased or services performed. This may occur when a club purchases advertising in the yearbook, newspaper, etc. A transfer of funds shall be made between accounts in such instances instead of issuing an Activity Fund Check.

A Club may also desire (and vote) to make a voluntary donation or contribution to partially defray the expense incurred by another club. In such cases, the contribution shall be initiated by a transfer of funds in lieu of an Activity Fund check being issued.

1. A Request for Transfer form is completed and signed by the sponsor of the Activity Fund Account for which the funds are being deducted. The sponsor who will receive the funds must also sign the form. They then submit the form to the School Secretary, who must obtain the Principal's approval.
2. Once approval has been given, the School Secretary will record the transfer, and return a copy of the approved Request for Transfer to each sponsor.

3. Both sponsors will record the transfer in their records, and update their balances.

Returned Checks

C.B.I.S.D. has contracted with Envision Check Collection Services. Insufficient Fund checks go directly to them for collection.

Please be advised that all personnel involved with the receipt of funds at your campus should be aware of the collection program and the requirements.

- For compliance with Federal and Local laws, the Envision Payment Solutions Decals MUST be easily visible near the registers, entrances, etc.
- Required information on the check include: Name, Address, Phone Number, TDL#, Signature, Date, and Amount.
- DO NOT ACCEPT 2nd Party Checks, 3rd Party Checks, Checks over \$300, Postdated Checks, or Non-imprinted checks.
- DO NOT ACCEPT PAYMENTS for customers attempting to pay their returned checks. Have them contact the District Office, 979-345-5147, ext. 1119.

If, for any reason, Envision Solutions is not able to collect a returned check from your campus, your campus will be responsible for reimbursing the District. You will receive notice at the end of the school year.

Year End

Before the Fiscal Year ends on June 30th you should have done the following:

- Paid any outstanding Student Transportation Charges.
- Closed out the Pass-Thru Accounts, (Library, Textbooks, Calculators) and sent an Activity Fund Check to the District Office for these amounts.
- Made sure that there are NO negative balances for any club or account by doing any necessary transfers.
- Run your Payee Report for Jan-June. (for 1099 purposes)
- Run Sales Tax Reports for the 2nd Qtr. and send a copy of the report to the Business Office. (See Quicken Instructions)

At Year End you should do the following:

- Reconcile your bank account.
- Run all reports. (See Quicken Instructions.)

- Close the year and roll into the New. (See Quicken Instructions)
- Box up your records for the year and send them to the Business Office.

FORMS

For Activity Funds

School: _____

MULTIPLE RECEIPT RECORD

Purpose: Documentation for monies collected from individual students in the SAF organization. The SAF Sponsor may choose to submit their own record if all information is provided. The Sponsor shall total, sign, and date the form. The money count box should be completed. This form should be given to the School Secretary.

CSAF Account Number _____ CSAF Account Name _____

Funds Collected for the Event of: _____

	NAME/RECEIPT #	DATE	AMOUNT		NAME/RECEIPT #	DATE	AMOUNT
1				16			
2				17			
3				18			
4				19			
5				20			
6				21			
7				22			
8				23			
9				24			
10				25			
11				26			
12				27			
13				28			
14				29			
15				30			

TOTAL

Sponsor Signature _____

Date _____

Money Count (to be completed by sponsor)

Checks	Quarters	
\$100s	Dimes	
\$50s	Nickels	
\$20s	Pennies	
\$10s	Other	
\$5s		
\$1s	Total	\$

Office Use Only

Receipt Amount	Number	Date
\$		
\$		
\$		
\$		
\$		
\$		

School: _____

SALES RECEIPT FORM

Purpose: Documentation for monies collected where a Multiple Receipt Record is not feasible.
 Examples include items sold at a table, school store sales, pre-numbered tickets, etc.
 The Sponsor shall total, sign, and date the form. The money count box should be completed. This form should be given to the School Secretary.

CSAF Account Number _____ CSAF Account Name _____

Funds Collected for the Event of : _____

Item Sold	# Sold	Price per item	Total \$\$ Collected

TOTAL

\$ _____

Sponsor Signature

Date

Money Count (to be completed by sponsor)

Checks	Quarters
\$100s	Dimes
\$50s	Nickels
\$20s	Pennies
\$10s	Other
\$5s	
\$1s	Total \$

Office Use Only

Receipt Amount	Num	Date
\$		
\$		
\$		
\$		
\$		
\$		

REQUISITION FOR PAYMENT / REIMBURSEMENT FROM CAMPUS ACTIVITY FUND

(*Receipts for reimbursements MUST be submitted within 30 days of the Receipt date or the request will be denied.)

To: Campus Principal Campus: _____ DATE: _____

Request Pre-approval for *Reimbursement* for _____

Description of Item _____

Purpose _____

Account Fund Name & Number: _____ In the amount of \$ _____

Signature of Sponsor: _____

Signature of Supervisor: _____ ☐ Approve ☐ Deny

+++++

Check Write

To: Campus Secretary/Activity Fund Coordinator DATE: _____

Pay to the order of _____ in the amount of \$ _____
_____ Dollars

Activity Fund Name _____ Account # _____

Description of Item _____

Purpose _____

Check one () Return to Sponsor () Mail Check to Vendor

Signature of Treasurer _____ Signature of Sponsor _____

+++++

For Campus Secretary only:

Date Paid : _____ Check # _____

Campus Secretary Signature _____

(For Tax-Free Day Sales)

Calendar Year: _____

[illegible]

School purchased supplies sold directly to students including athletic, music & PE equip. and uniforms. Yearbooks.
Fees for materials when the end product becomes a personal possession.
Spirit items, incl. uniforms & shirts. School supplies. Custom items.
Any tangible item that becomes the property of the student or other individual.

Columbia-Brazoria I.S.D.

SAF/CAF INTERFUND TRANSFER FORM

School: _____

This form should be used instead of requisitioning a check when money is requested to be transferred from one activity fund to another. BOTH activity fund sponsors must give approval, along with the principal.

Transfer requested

From: _____

SAF/CAF Account Name and Number

To: _____

in the amount of \$ _____

SAF/SAF Acct. Name and Number

Reason for Transfer: _____

Approved: _____ Date: _____
Signature of DONER SAF/CAF Sponsor

Signature of RECEIVING SAF/CAF Sponsor Date: _____

Signature of Principal Date: _____

SAF/CAF INTERFUND TRANSFER FORM

School: _____

This form should be used instead of requisitioning a check when money is requested to be transferred from one activity fund to another. BOTH activity fund sponsors must give approval, along with the principal.

Transfer requested

From: _____

SAF/CAF Account Name and Number

To: _____

in the amount of \$ _____

SAF/SAF Acct. Name and Number

Reason for Transfer: _____

Approved: _____ Date: _____
Signature of DONER SAF/CAF Sponsor

Signature of RECEIVING SAF/CAF Sponsor Date: _____

Signature of Principal Date: _____

___1. Plan your sale/event.

___a. What is the purpose of your sale or fundraiser? What will the funds be used for?

___b. Is this a sale or non-sale? (see pg. 6 of Activity Fund Manual)

___c. If this is a sale, is it taxable or non-taxable? (see pgs. 7 & 8)

___d. For a taxable sale, will we pay the sales tax upfront to the vendor, or add the sales tax amount to the price of our item and have the district pay the sales tax from our Activity Fund Account?

___e. If you are a Student Group Activity Fund, do you qualify for a Tax-Free Sale? (pg. 9)

___2. Select a reputable Vendor, utilizing our Local Sources as best as possible.

___3. Determine dates for the sale/event. A start date AND ending date.

___4. Complete the Authorization to Conduct a Fund Raiser at least 2 weeks prior to the start of your event, and submit to your Principal. DO NOT proceed with your Fund Raiser until you have received approval from the Superintendent.

Once Approved

___5. Order any necessary materials from the vendor.

___6. Advertise your event.

___7. Conduct your event. (**Reminder – NO DOOR TO DOOR SOLICITATION!)

As Funds are Collected

___8. Have a receipting procedure in place to record all funds collected. (pg.11)

___a. Receipt funds from students turned in.

___b. Deposit funds with School Secretary at least by Friday morning of each week, with a detailed accounting of the total amount being turned in.

REMINDERS:

- All cash & checks collected **MUST** be deposited. Cash collected cannot be used to make purchases or payments of any kind. NO personal checks are to be cashed from funds collected.
- No personal checks over \$300.
- Checks must include TDL#, phone #, and physical address.
- DO NOT hold more than \$50 in your room overnight.

____ c. Obtain a receipt from the School Secretary for any funds turn in.

____ 9. Pay the Vendor in a timely manner.

____ a. Submit a Request for Payment with attached Invoice to the School Secretary. (Must have sufficient funds in your account.)

____ b. Mail the check.

After the Event

____ 10. Complete the bottom portion of the Authorization to Conduct a Fundraiser Form and submit the completed form to your Campus Secretary.

Reminders about Tax-Exempt Purchases with Activity Funds

- The District is entitled to a tax exemption only on items purchased and used directly for the educational process and for the benefit of the School as a whole.
- Purchases made for individual use **DO NOT** have an exemption from sales tax even though they have a connection with the school. (ie. Gifts, band supplies, or uniforms that become the personal property of the student.)

Board Policy and Texas Attorney General Website

Discretionary Funds The District shall adopt a policy governing the expenditure of local funds from vending machines, rentals, gate receipts, or other local sources of revenue over which the District has direct control.

A policy under this section must:

1. Require discretionary expenditures of local funds to be related to the District's educational purpose and provide a commensurate benefit to the District or its students; and
2. Meet the standards of Section 52, Article III, Texas Constitution, regarding expenditure of public funds.

Education Code 44.908

ACCOUNTING
ACTIVITY FUNDS MANAGEMENT

CFD
(LOCAL)

**Fiduciary
Responsibility**

The Superintendent, principal, and sponsor, as applicable, shall be responsible for the proper administration of District and campus activity funds and student activity funds in accordance with state law and local policy, District accounting practices and procedures, and the Texas Education Agency (TEA) *Financial Accountability System Resource Guide*.

**Student Activity
Funds**

The Superintendent shall ensure that student activity accounts are maintained to manage all class funds and other funds raised and collected by student clubs or organizations for a school-related purpose. The principal or designee shall issue receipts for all funds prior to their deposit into the appropriate District account at the District depository.

Student activity funds shall be included in the annual audit of the District's fiscal accounts. [See CFC]

**Use and
Expenditure**

Funds collected by student groups shall be used only for purposes authorized by the student club or organization. The principal and sponsor shall manage and approve all disbursements. All funds raised by student organizations must be expended for the benefit of the students.

**District and Campus
Activity Funds**

The Superintendent shall ensure District accounting practices and procedures address the expenditure of District and campus activity funds generated from vending machines, rentals, gate receipts, concessions, and other local sources of revenue over which the District has direct control. Funds generated from such sources shall be expended for the benefit of the District or its students and shall be related to the District's educational purpose.

Approval

Approval from the immediate supervisor or designee shall be obtained prior to a disbursement being made to any employee, including the principal.

Carryover Funds

All funds shall be left in the appropriate account and each sponsoring group shall retain the carryover funds for the next fiscal year. If a club or organization ceases to function or exist, the unexpended funds shall be credited to the appropriate administrative activity account.

STUDENT FUNDRAISING

FJ
(LEGAL)

**Food and Beverage
Fundraisers**

Schools that participate in the National School Lunch Program under 42 U.S.C. Section 1751, et seq., or the School Breakfast Program under 42 U.S.C. Section 1773, may sell food and beverages that do not meet nutritional standards outlined in 7 C.F.R. Parts 210 and 220 as part of a fundraiser, during the school day, for up to six days per school year on each school campus, provided that no specially exempted fundraiser foods or beverages may be sold in competition with school meals in the food service area during the meal service. 4 TAC 26.2 [See CO and FFA]

STUDENT FUNDRAISING

FJ
(LOCAL)

Administrative regulations shall address student fundraising plans, approval of fundraising activities, and any required reporting on fundraisers by campus administrators.

With at least one employee managing each project, students representing their school or the District may participate in approved fundraising to benefit the District or a nonschool, charitable organization. Participation shall be voluntary and shall be approved only when the fundraising activity relates to the District's educational mission.

Fundraising shall not be permitted during class time. [See EC]

Fundraising through sales of foods and beverages that could be consumed during the school day shall meet the requirements for competitive foods unless the District allows an exception from the competitive food requirement, as permitted by state and federal law. [See CO and FFA]

OTHER REVENUES
GIFTS AND SOLICITATIONS

CDC
(LEGAL)

Use of Donations

General Rule

A conveyance, devise, or bequest of property for the benefit of the public schools, if not otherwise directed by the donor, vests the property in the board or their successors as trustees for those to be benefited by the donation. Funds or other property donated or the income from the property may be spent by the trustees:

1. For any purpose designated by the donor that is in keeping with the lawful purposes of the schools for the benefit of which the donation was made; or
2. For any legal purpose if a specific purpose is not designated by the donor.

Funds for Staff
Positions

A district shall accept from a parent-teacher organization or association recognized by the district a donation designated to fund supplemental educational staff positions at a school campus and spend the donation accepted for the designated purpose at the direction of and within the time period specified by the campus for which the donation was designated. This provision expires September 1, 2025. [See DC]

Education Code 11.156

Prohibited Use

A district may not accept private funding for the purpose of developing a curriculum, purchasing or selecting curriculum materials, or providing teacher training or professional development related to a concept listed in Education Code 28.0022(a)(4)(A). *Education Code 28.0022(c)* [See EMB]

Charitable Raffles

A district is not a "qualified nonprofit organization" for purposes of the Charitable Raffle Enabling Act (Occupations Code 2002.001 et seq.). *Atty. Gen. Op. JM-1176 (1990)*

"Raffle" means the award of one or more prizes by chance at a single occasion among a pool or group of persons who have paid or promised a thing of value for a ticket that represents a chance to win a prize. *Occupations Code 2002.002(6)* [See also GKB]

OTHER REVENUES
GIFTS AND SOLICITATIONS

CDC
(LOCAL)

Note: For purposes of this policy, the terms "gift" and "donation" have the same meaning.

Unsolicited Gifts

Authority to Accept

The Board delegates to the Superintendent the authority to accept unsolicited gifts on behalf of the District. However, any gift that the potential donor has expressly made conditional upon the District's use for a specified purpose, or any gift of real property, shall require Board approval.

Once accepted, a gift becomes the sole property of the District.

*Criteria for
Acceptance*

The District shall not accept any gift that would violate or conflict with policies of or actions by the Board or with federal or state law.

Before the Superintendent accepts a gift or recommends acceptance of a gift to the Board, as applicable, the Superintendent shall consider whether the gift:

1. Has a purpose consistent with the District's educational philosophy, goals, and objectives;
2. Places any restrictions on a campus or District program;
3. Would support a program that the Board may be unable or unwilling to continue when the donation of funds is exhausted;
4. Would result in ancillary or ongoing costs for the District;
5. Requires employment of additional personnel;
6. Requires or implies the endorsement of a specific business or product [see GKB for advertising opportunities];
7. Would result in inequitable funding, equipment, or resources among District schools or programs;
8. Obligates the District or a campus to engage in specific actions; or
9. Affects the physical structure of a building or would require extensive maintenance on the part of the District.

Solicitations

An employee who solicits gifts on behalf of the District or for use in the fulfillment of his or her professional responsibilities shall comply with relevant state and federal law and any District administrative regulations.

All donations solicited on behalf of the District, including solicitations in the name of the District or a campus, or donations solicited using District or campus resources, become the sole property of the District.

OTHER REVENUES
GIFTS AND SOLICITATIONS

CDC
(LOCAL)

Web-Based
Solicitations

An employee may solicit web-based donations of money or items for use by the employee in fulfilling his or her professional responsibilities or for the District's use, including "crowdfunding." However, an employee shall obtain prior approval from the employee's supervisor before using the name or image of the District, a campus, or any student.

RE: School Districts and Raffles

Please see Attorney General opinion:

<https://www.oag.state.tx.us/opinions/opinions/47mattox/op/1990/htm/jm1176.htm>

School Districts are not "Qualified" organizations, so therefore, it is illegal for them or any Activity Fund to conduct a raffle.

AUTHORIZATION TO CONDUCT A FUNDRAISER FORM

Please submit form to Campus Secretary. If the activity is approved then it will be placed on the school calendar.

After Superintendent approval/denial you will receive a copy with all necessary signatures.

Campus: _____ Date: _____

Activity Fund/Booster: _____ Acct #: _____

Contact Name/email/phone: _____

FUNDRAISER INFORMATION:

Requested Dates : 1st Choice _____ 2nd Choice _____

(circle one) TAXABLE SALE/NON-TAXABLE SALE/NOT A SALE/WE WILL PAY SALES TAX UPFRONT

MUST PROVIDE (3) QUOTES (Please attach) and USE LOCAL VENDOR if possible.

Type of merchandise to be sold/Fundraiser Info.

On Campus Sale ONLY: _____ Community/Campus Sale: _____

Funds generated will be used for: _____

Type of Merchandise to be sold: _____

Group Representative's

Signature: _____

Sponsor's Signature: _____

Principal's Signature: _____

APPROVE _____ DISAPPROVE _____ Superintendent Signature _____

Sponsors: Please have an announcement made the week of the sale to inform everyone of Fundraiser

Actual Sales:

Receipt #	Amount Deposited	Sales Tax (if applicable)
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
Total Deposits	\$ _____	Total Sales Tax \$ _____

Actual Sales (Amount Dep.- Less Sales Tax)

Actual Expense:

Invoice #	Amount
_____	\$ _____
_____	\$ _____
_____	\$ _____
Total Expense	\$ _____

Net Profit/Loss (Total Sales less Total Expenses) : \$ _____

Club Treasurer: _____ Club Sponsor: _____ Date: _____

It is the Sponsor's responsibility to complete form w/in 30 days of final sale and return to the Campus Secretary.