

## STUDENT ACTIVITY FUNDS

Document ID: 13.1.0.1

Document Owner: *Business Office*

Date Revised: 10/29/2018

Approval: *CFO*

Date Created: 8/1/2010

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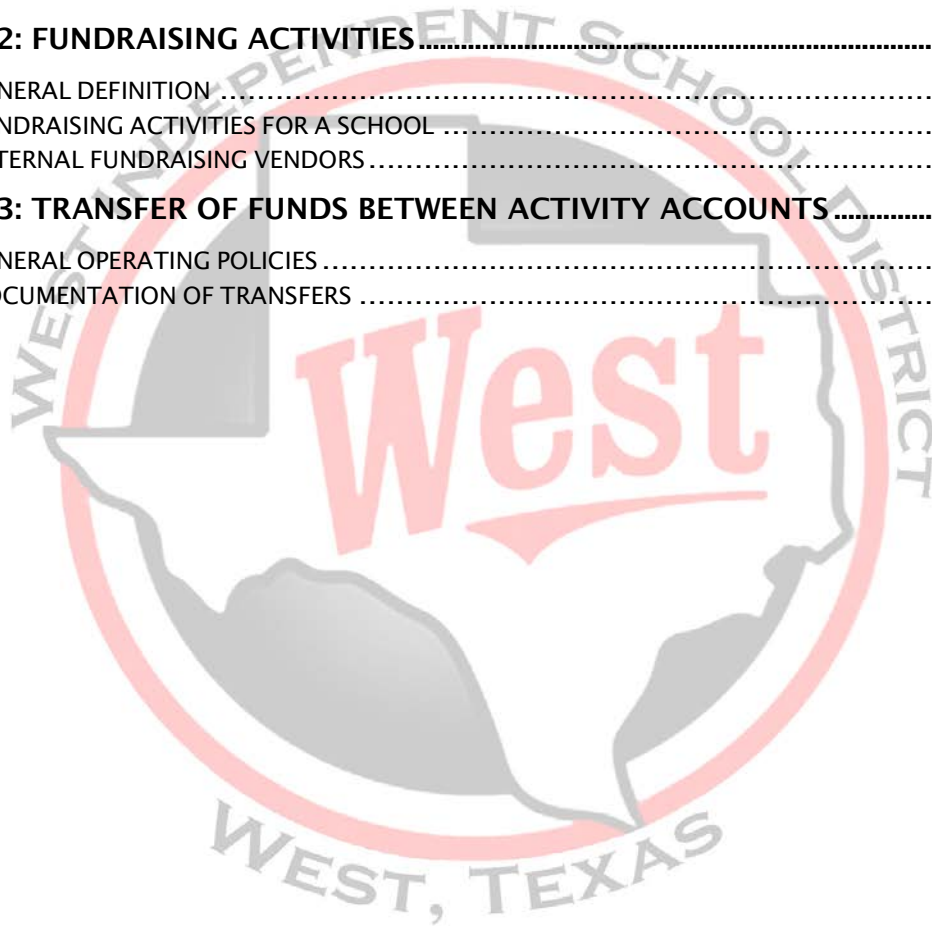
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Document Owner: *Business Office*

Date Revised: 1/25/2019

Approval: *CFO*

Date Created: 8/1/2010

### Section 1: General Information – Internal Controls

#### Section 1.1: Definition and Purposes of Student Activity Funds (CFD Local)

Student activity groups are created as an extension of school related activities. Funds generated shall be expended for the benefit of the District or its students and shall be related to the District's educational program.

Activity funds have been defined as funds consisting of resources that are received and held by each school to be expended or invested in accordance with conditions of the fund. Specifically, they **include** all monies accumulated from the collection of student fees and various school approved fund-raising activities. Activity funds are used to promote the general welfare of each school as well as the educational development and morale of all students. These funds will encompass the care and administration of those activities and functions relating to student and faculty programs. The administrative policy of the funds shall be that income received for a specific group shall be disbursed only for that group. **Student groups should have elected officers that approve financial transactions.** However, if unusual circumstances occur, the school *principal* may reallocate funds with the approval of the *assistant superintendent*. Upon the dissolution of any group or the graduation of a class, the school *principal* shall insure that any liabilities of that group are liquidated and the remaining assets will be used on a predetermined project which the dissolution group or officers have approved. Any remaining monies will revert to the executive fund of the campus.

**Student activity funds follow the same rules and procedures as all other public funds. The District holds these funds on behalf of the students and officers in each club.**

#### Section 1.2: Responsibility for Activity Funds

The school *principal* is personally responsible for the proper collection, disbursement and control of all school activity monies relative to the funds in their trust. This responsibility includes:

1. providing for the safekeeping of monies in the school
2. proper accounting and administration
3. disbursing monies for any legal purpose (the *principal* may appoint administrative assistants to aid with the various functions of the fund, such as club activities. All activity fund forms should be signed by the *principal* where indicated)
4. The *financial clerk* (usually the *principal's secretary*) will be designated by the *principal* to be responsible for handling monies in the activity fund such as receiving monies, depositing monies, recordkeeping, etc.
5. A weekly report is set up to automatically email each club sponsor as well as the *campus secretary* every **Monday** using Skyward. Each club, on a monthly basis,

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will balance their internal club records with activity fund records. A signed copy of the balanced reconciliation shall be turned in to the *principal*. The *principal* will sign and send a copy to the business office. *Campus secretaries* will distribute the report for monthly reconciliations.

6. When funds are being turned into the *campus secretaries*, the club member and the *campus secretaries* must immediately count, verify and sign an agreement of the total funds being turned in.

### Section 1.3: Audit

1. The **internal** audit will be made at the campus by the District designated auditor at some time during the school year. Audits are an administrative control that helps ensure that the procedures for handling funds entrusted to the *principals* and **department heads** are entirely adequate for the protection of the *principals*, **department heads**, their personnel, and the funds in their trust. At the conclusion of the audit, the auditor will discuss the results with the school *principal*, and a report of the audit will be submitted to the **assistant superintendent**.
2. Retention of Records: All records shall be kept current and in good order for a period of five years and available for audit at any time. **See Records Retention Section 8.2.0.1.**
3. Change of *Principal*: All activity fund records must be submitted prior to a change in *principal*. The incoming *principal* should review the results of the audit before assuming financial responsibility.
4. Change of *Financial Clerk*: All activity fund records will be audited when a change of *financial clerk* occurs. This will assure the incoming party that records are in acceptable order when he/she assumes the duties of *financial clerk*. A notice should be submitted to the *business office* by the school *principal* in order to arrange for an audit.

## Section 2: Basic Records

### Section 2.1: Description of Basic Records

1. Activity Fund Cash Receipts: These receipts are the means of accurately recording cash received and provide support to substantiate each bank deposit.
2. Activity Fund Requisitions: Requisitions are requests to make a purchase out of Student Activity Fund accounts **via Skyward**.
3. Activity Fund Purchase Orders: Purchase orders are the final stages in the ordering process. No purchase can be made without a purchase order number. **See Section 4.1.0.1 Requisitions / Purchase Orders / Receiving.**

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4. Pre-numbered Checks: These checks are used to disburse all funds from the activity fund checking account. Printed checks must also have two signatures. *This is a function of the business office.*
5. Bank Deposit Slips: These slips, when properly acknowledged by the bank, serve as a receipt for money deposited in the bank on specific dates. As such, these slips, when properly prepared and acknowledged, are vital supporting documents in the maintenance of accurate cash records.
6. Monthly Bank Statements: This statement is a transcript of the official bank records reflecting all transactions affecting the cash balance on deposit during the preceding month. The monthly statement is accompanied by canceled checks, validated deposit slips and other memoranda which confirm the additions to and the subtractions from the cash balance during the month. When properly reconciled, the statement serves as official support for the cash balance indicated in the activity fund records.
7. Cash in Bank Reconciliation: This form is used by the *financial clerk* to balance the bank statement to the manual records. The District *business office* will be responsible for reconciling the bank statement. Each month the *financial clerk* will be responsible for reconciling the campus records with the District's records.

### Section 3: Banking Practices and Charge Accounts

#### Section 3.1: Bank Accounts

1. The District shall have only one bank checking account for activity funds. All monies received will be deposited into the account, and all disbursements will be made by check drawn on this account.
2. Only activity fund transactions may be directed through the activity fund bank account.
3. Schools and school organizations are prohibited from borrowing funds or entering into deferred payment contracts from any source without the written consent of the *assistant superintendent*.
4. All interest income made from this activity fund account, less any bank charges, will be deposited in the executive fund.

#### Section 3.1: Check Signatures

Each bank account shall have authorized check signers, these signatures are generated securely via Skyward. Under no circumstances shall checks be pre-signed.



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### Section 3.3: Bank Reconciliation

Upon receipt of the monthly bank statement, the *business office* shall reconcile the balance indicated on the statement to: (1) the checkbook balance and (2) the manual cash in the bank. The *business office* will reconcile the statement to the accounting system cash balance.

### Section 3.4: Credit Cards

The use of charge (credit) **cards** by the schools should be closely controlled as they result in the disbursement of activity fund cash when billing is received from the vendor. **There is a limited number of credit cards for student activity usage.**

## **Section 4: Receipt of Cash**

### Section 4.1: General Operating Procedures

1. **An actual cash/check count should be made by the *financial clerk* providing the receipt in the presence of the sponsor turning in the money.**
2. **Post-dated checks shall not be accepted by the *financial clerk*, sponsor, or any school personnel.**
3. **All cash/check collections shall be recorded immediately by the *financial clerk* into Skyward. Receipts are auto-numbered and provided after the transaction has been recorded in Skyward.**
4. **All checks will be deposited using the depository scanning feature beginning September 1<sup>st</sup>, 2017. Cash received will be deposited into the District's local depository.**
5. **At the end of the day all copies of the cash/check receipts will be added together. This should equal the deposits for the day.**
6. **Cash receipts are not to be pre-signed or pre-dated.**
7. **Tabulation of student funds collected (**deposit envelope**) shall be turned in as well.**

### Section 4.2: Receipts of Money by Persons other than the Financial Clerk

Occasionally monies may be collected by an authorized individual other than the *financial clerk*. These monies will be submitted to the *financial clerk* and the general procedure will be followed.

### Section 4.3: Control of Activity Fund Cash Receipt Books

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

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### Section 5: Deposit of Funds

#### Section 5.1: General Operating Policies

Deposits must be made daily, when the total cash on hand exceeds \$25.

#### Section 5.2: Procedures for the Preparation of Bank Deposits

1. The following information must be indicated on the bank deposit slip:
  - a. The date and amount of the deposit.
  - b. The listing of each check in the deposit showing the maker's name and the amount of the check. A photocopy can be substituted with more than one check on a copy. This must be attached to the deposit.
  - c. The *financial clerk* will make a notation on the deposit slip of the cash receipt number which supports the bank deposit.
2. The sum of the amounts of the supporting cash receipts must be in agreement with the amount on the bank deposit.
3. Copies: #1 to bank, #2 business office, #3 school records

### Section 6: Returned Checks and Re-Deposits

#### Section 6.1: General Operating Policies

NSF checks are processed by the *business office*. A list goes out weekly from *accounts payable* of NSF checks. The *campus secretary* is responsible for relaying to groups and persons responsible for accepting checks. Do not accept checks from anyone on the NSF list. The District uses the collection services from Criminal District Attorney of McLennan County:

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

### Section 7: Payment of Funds

#### Section 7.1: General Operating Policies

A complete *requisition* entered into Skyward by a club sponsor or department constitutes the authority for a purchase and subsequent request for payment to an approved vendor from student activity funds. These requisitions originate with the sponsor, are submitted through Skyward and follow an approval chain. It is imperative to note that any and all activity fund disbursements require the approval of club officer(s) and should be reflected in the club meeting minutes. These are subject to audit. Once the requisition has been approved the originator is emailed that the purchase order is ready to print. No orders are to be placed without an approved purchase order.

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1. Under no circumstances shall a purchase order be altered. If an error occurs in the preparation of a requisition delete the purchase order and enter a new requisition.
2. For payment, the original purchase order shall have attached to it all supporting documents relative to the proposed payment. Proper documentation includes:
  - a. The vendor's original invoice.
  - b. Other documentation (letters, acknowledgements, renewal notices, etc.) when invoices are not issued by the vendor. Such documentation will be deemed acceptable only when the principal's approval is evidenced by his signature.
  - c. An authorized signature of a person working at the school on a receiving report, invoice or other document indicates satisfactory receipt of goods or services. This is required in addition to a, b or c above.
3. Purchase Requests shall not be pre-signed or pre-dated.

### Section 7.2: Issuance of Check – Operating Procedures

1. All payments shall be made on activity fund checks and shall be issued from the District business office.
2. All activity fund checks must bear the signatures of two of the authorized check signers.
3. No expenditures shall be approved by the principal unless sufficient funds are available in the appropriate activity fund account.
4. Payments must always be made to a specific person, company, or organization. Checks shall not be made payable to "Cash."
5. Under no circumstances shall checks be pre-signed by any authorized check signer. That is, no signature shall be affixed to a check until all blanks (date, payee, and amount) have been completed.
6. All disbursements from the activity fund should be documented by providing original invoices, sales slips, or register tapes with detailed explanations, a copy of the check issued, a copy of the Purchase Request and receiving validation.
7. Documents in support of checks should be canceled when payment is made to prevent a duplicate payment by using the same document again. The financial clerk should initial and indicate the date of payment.
8. Normally checks will be issued on the 10th and the 27th of the month. Regular monthly bills; etc. should be submitted to be paid at that time. However, checks will be issued as necessary as determined by the building principal.



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### Section 8: Executive Fund

#### Section 8.1: The Executive Fund

This fund will include monies at each school that belong to the school and not to a particular student organization. This would include money received from vending machines, interest from other funds, money collected from employees for flower funds; etc.

#### Section 8.2: Purchase Requests of the Executive Fund

Purchases made from the executive fund utilize the same procedures as in Section 4.1.0.1 Requisitions / Purchase Orders / Receiving.

### Section 9: Types of Expenditures

#### Section 9.1: General Operating Policies Regarding Purchase of Property

General operating policies regarding purchase of property: Activity fund purchases should comply with the District's purchasing procedures and relevant statutes. Purchases which exceed \$50,000 must comply with the Texas Education code, Section 43.031. Comprehensive information relating to school district purchasing is provided in the purchasing module of the Resource Guide.

#### Section 9.2: Compensation Regarding School District Employees & Non Employees

As of 2010-11 school year, all requests for payroll related disbursements are done so using the District's payroll system. Activity funds do not process payroll disbursements. The process is as follows:

1. Issue an activity fund requisition payable to West ISD in the amount of the supplemental payment (must include taxes);
2. Include the check requisition with the next payroll transmittal;
3. Payment will be made to the employee on their next regular paycheck.

#### Section 9.3: Membership Fees

Activity fund monies may be used for individual membership dues in a professional organization. School membership dues are allowable expenses from the activity fund.

#### Section 9.4: Professional Conference Expenses

Activity fund monies may be used for professional conference expenses in accordance with the District's procedures for out of District travel. A travel requisition must be entered and approved prior to any travel arrangements. All vehicle requests must be submitted with West ISD Transportation as the vendor. A copy of the purchase order must be taken to transportation at the time of pick up. Please remember these transactions must be authorized by the student group.

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### Section 9.5: Advances

Advance payments may sometimes be requested for expenses anticipated by clubs or other student groups engaged in out-of-town travel. The procedure for handling this type of expenditure is as follows:

1. The activity fund **requisition** shall indicate that the check is for a travel advance.
2. Upon completion of the activity, the sponsor shall return any unused funds to the *financial clerk* for issuance of a receipt. All supporting documentation and the receipt for unused funds shall be attached to the original activity request form.
3. The settlement for all advances shall be completed no later than **three (3)** days after the completion of the activity for which the advance was made, except in the cases deemed necessary by the *principal*.

### Section 9.6: Fixed Assets

Fixed assets are purchases or donated items that are tangible in nature, having a life longer than one year, have a unit value of \$5,000 or more, and / or may be reasonably identified and controlled through a physical inventory system. See **Section 8.1.0.1 Fixed Assets Procedures**.

### Section 9.7: Types of Expenditures

1. Donated fixed assets as well as other donations must be submitted to the *Board of Trustees* for approval.
2. Donated fixed assets must be added to the campus inventory by completion of a **donation** form and forwarding to the *business office*.
3. The *business office* will forward a tag number for tagging the asset.

## Section 10: Vending Machines

### Section 10.1: General Policy

Revenue from vending machines situated in all areas of the school shall be controlled by the school *principal* and processed through the activity fund.

### Section 10.2: Vendor – Serviced Machines

The District contracts with a third party vendor to establish District pouring rights. Vending machines are placed by *administration*. Commissions from the machines are distributed to campus executive funds. Periodically during the year if additional vending machines are needed a request can be made to the *assistant superintendent*. The vendor that holds the contract maintains all aspects of the machines.

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### Section 11: State, Local Sales and Federal Excise Tax

#### Section 11.1: Taxable Status of Purchase

Ruling No. 95-0 from the State Comptroller, effective October 1, 1969 states: "The sale, lease or rental of tangible property directly to or for storage, use of other consumption of tangible personal property directly by an educational organization, which property is necessary to its function as such, and paid for by the organization is exempted from the computation of (state and local sales) taxes. "Provisions under Article 21-023 of the Federal statutes provide tax exemption to the school district. In accordance with these rulings:

#### 1. Tax Free Purchases

- a. All items purchased by a public school, school district or non-private school for the schools own use, qualify for an exemption from sales tax if the items purchased relate to the educational process. The school, school district or authorized agent should provide the seller with a Texas Sales Tax Exemption Certificate to be valid. The certificate must state that the merchandise being purchased is for the organization's own use in providing education, being made in the name of the organization, and that payment shall be made from the organization's own funds.
- b. Purchases for their own use by individuals, even though connected with a school or school organization, are not exempt from the tax. (Examples - cheerleaders purchasing their own uniforms, band members purchasing their own instruments and athletic teams purchasing their own jackets.)

#### 2. Exempt School Items

Public and non-profit private schools and school-related organizations need not collect sales tax on the following:

- a. Fees and admission tickets, including football and drama tickets
- b. Club memberships
- c. Deposits
- d. Sales of food and soft drinks sold during a regular school day, subject to an agreement with the proper school authorities
- e. Sales of whole cakes or pies
- f. Food and drinks sold at PTO/PTA carnivals

#### 3. Exempt Food Sales

**Sales** tax is not collected on meals and food products, including candy and soft drinks, served in an elementary or secondary school during the regular school day. **Student organizations** or **PTO's/PTA's** are subject to agreement with school authorities. This exemption from **state** sales tax applies to guests, employees, or teachers served in a school cafeteria or teacher's lounge during the regular school day. The sale of food, including candy and soft drinks, is

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exempt from the sales tax when sold by an organization associated with a public or not-profit private elementary or secondary school (4-H clubs, **Athletics, Fine Arts**, etc.). If:

- a. The sales is part of a fund-raising drive sponsored by the organization; and
- b. All net proceeds from the sale go to the organization for its exclusive use.

#### 4. School Sponsored Trips

Meals purchased by the school for athletic teams, bands; etc. on authorized school trips are exempt from the sales tax if the school contracts for meals. The school must pay for the meals and provide the eating establishment with an exemption certificate. Individual members of the athletic team, band etc. may not claim exemption from the sales tax on the meals they purchase while on a school-authorized trip. An exemption may also be claimed by the school from the hotel occupancy tax if the school contracts and pays for the accommodations and provides the hotel with a completed hotel occupancy tax exemption certificate. Teachers, coaches, etc. MAY NOT claim exemption from sales tax on individual purchases while on school business even though they are reimbursed by the school for expenses.

#### 5. Taxable Sales

- a. Supplies and Publications: Public and non-profit private schools and school related organizations must collect the sales tax on the following:
  - i. School-purchased supplies sold directly to students including athletic equipment, physical education uniforms, **and reeds, etc.**
  - ii. Fees for materials when the end product becomes a possession of the student.
  - ii. Student publications such as yearbooks and football programs.
  - iii. School rings.
  - iv. Books sold to students at book fairs.
- b. Sales by Teachers and Students Teachers and students MUST COLLECT the sales tax on merchandise other than food products they sell and / or sales, the school is responsible for insuring the tax is paid. The school may purchase items tax free and must collect the tax when the items are sold.
- d. There are no Tax Exempt numbers. Exemption certificates DO NOT require numbers.

#### 6. Toll Free Numbers

The State Comptroller's office maintains a toll-free tax information number for quick response to any state tax questions you may have. You can reach the Comptroller's Office from anywhere in Texas by dialing: 1-800-252-5555.

### Section 11.2: Remittance of Sales Taxes

All sales tax collected by the school shall be remitted quarterly by elementary and middle schools and monthly by high schools to the *business office*, unless contractual agreements with a vendor stipulate that such taxes should be remitted to the vendor.



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### Section 12: Fundraising Activities

#### Section 12.1: General Definition

A fund-raising activity may be defined as any activity involving participation of a student body or a school-recognized student group undertaken for the purpose of deriving funds for a school or a school-sponsored group. **This does not and cannot include booster clubs.**

#### Section 12.2: Fundraising Activities for a School

##### 1. General

- a. Fund-raising activities are not confined to regular school hours but are considered an extension of the school program.
- b. To request permission to conduct a fund raising activity, the club sponsor should complete the *Fund-Raising Activity Form* (Section 13.3.0.1 of the policy/procedure manual).
- c. **Please note all fundraising must be submitted on the form listed above. This includes donations collected for school groups as well as other groups (charity). If a student group plans to collect monies for a fundraiser by selling goods or services of any kind then the form must be submitted. The only way to deposit money in an SBAA account is by using the form in advance. Uncommon exceptions: blood drive, theater donations.**
- d. **On another note vendors such as Carter Blood Care Drive must have an agreement even if the District does not receive any funds from the event. If a vendor uses West ISD property there must be an agreement.**
- e. All requests submitted will be reviewed and approved or denied by the *principal* then submitted to the *business office* for consideration.
- f. Only emergency requests shall be eligible for consideration at other times.
- g. **All contracts for fundraising must be submitted to the *business office* in advance to allow time for review, revisions, and signatures (see Section 1.1.0.1 Donations) as only the *superintendent* and *assistant superintendent* can legally bind West ISD in a contractual agreement.**

##### 2. Accounting for Fund-Raising Activities

- a. Collections and Disbursements:
  - i. All collections must be receipted and all payments must be made in accordance with Section 4 of this manual.
  - ii. All collections and disbursements associated with any fund raising activity coordinated by the school or a school-recognized student group shall be transacted through the activity fund.

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3. The club sponsor or activity chairman is responsible for keeping accurate records for all money-raising activities. Such records should include at a minimum:
  - a. Distribution lists
  - b. Daily collection reports
  - c. Tabulation of sales tax collections
  - d. Original cash receipts received for money turned in to the financial clerk
4. At the conclusion of the fund-raising activity, all records should be turned in to the *financial clerk*.

### Section 12.3: External Fundraising Vendors

All fundraising activities involving third party vendors must submit a contract proposal to the *assistant superintendent* for review and approval before the fundraiser begins. See Student Activity Funds section 12.2.

## **Section 13: Transfer of Funds between Activity Accounts**

### Section 13.1: General Operating Policies

1. Some activity accounts are established for the single purpose of isolating transactions for a specific activity, collection, solicitation; etc., thereby enabling the profitability of the activity to be determined; a Picture Account and Candy Sales Account would be two (2) examples. Net proceeds remaining in such an account must be transferred to the account approved on a Transfer of Funds Authorization Form (Form K). For example, if pictures were taken to provide funds for new library books, then the net proceeds (balance in the Picture Account after all remittances to the studio, etc.) should be transferred to the Library Account on a Transfer of Funds authorization form.
2. Some activity accounts are expected to be revenue producing by the very nature of the accounts. Receipts almost always exceed possible expenditures and the balance in such an account will increase indefinitely unless some disposition is made of the excess revenue; vending machine accounts are an example. As detailed in Section 10.2, vending machine revenue should be transferred, at the option of the principal, to accounts related to the supporters / payers from which the profits were generated or other account for student related purposes.
3. 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 in lieu of issuing an Activity Fund Check.
4. Likewise, a club may desire to make a voluntary donation or contribution to partially defray the expenses incurred by another club in directing a certain activity. In such cases, the contribution shall be effected by an internal transfer of funds.

## STUDENT ACTIVITY FUNDS

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Approval: *CFO*

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5. Transfers require the approval in writing of the *principal* and club sponsors or account custodians when the transfer involves accounts with delegated responsibilities. **An email will suffice.**

### WEST INDEPENDENT SCHOOL DISTRICT FUNDRAISING APPLICATION

Date of Request: \_\_\_\_\_ Campus: \_\_\_\_\_

Sponsor Name: \_\_\_\_\_ Sponsor Phone: \_\_\_\_\_

Sponsor Email: \_\_\_\_\_ Club Name: \_\_\_\_\_

Beginning Date of Sale: \_\_\_\_\_ Ending Date of Sale: \_\_\_\_\_

Final Date for Money Collected: \_\_\_\_\_ Charity Donation: \_\_\_\_\_

Describe the product or activity (include all supporting documentation): \_\_\_\_\_

Method/Location of Sale (no door-to-door sales allowed): \_\_\_\_\_

Detailed Information regarding intended use for collected profit: \_\_\_\_\_

Vendor/Supplier: \_\_\_\_\_

Representative: \_\_\_\_\_ Phone Number: \_\_\_\_\_

**FOR SCHOOL-SPONSORED OR STUDENT ORGANIZATIONS ONLY:**  
(FOR SALE OF TAXABLE ITEMS)

- ☐ This is the 1<sup>st</sup> money-raising activity requested by this club/organization for this school-year.
- ☐ This is the 2<sup>nd</sup> money-raising activity requested by this club/organization for this school-year.

**Estimate the following:**

Cost: \$ \_\_\_\_\_

Sales: \$ \_\_\_\_\_

Profit: \$ \_\_\_\_\_

By signing this document, I, the sponsor, have requested permission to conduct a money-raising activity, and will be responsible for the preparation of the Operating Report attached with this packet. I will also be responsible for the accountability of all monies collected at the conclusion of the money-raising activity and agree to comply with the established procedures. I agree to turn in all necessary records to the WISD Business Office per the attached guidelines.

Sponsor: \_\_\_\_\_ Date Signed: \_\_\_\_\_

Principal: \_\_\_\_\_ Date Signed: \_\_\_\_\_

Asst. Supt.: \_\_\_\_\_ Date Signed: \_\_\_\_\_

Business Office Notes: \_\_\_\_\_

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### WEST INDEPENDENT SCHOOL DISTRICT PROCEDURES & RESPONSIBILITIES FOR FUNDRAISING ACTIVITIES

- The attached Permission Request form must be completed, approved by the principal, and submitted to the Business Office at least 2 weeks prior to the beginning of the money-raising activity. Initial: \_\_\_\_\_
- The purpose for the raising and expending of funds by student groups is for the direct benefit of the students. Fundraising activities should contribute to the educational experience of the pupils and should not conflict with the instructional programs. Initial: \_\_\_\_\_
- Money raised by student groups and organizations will be held by the WISD as trustee. The faculty sponsor of the student club or group is responsible for maintaining adequate financial records as evidence of proper custodianship of monies received by and disbursed from club accounts. All monies collected from fund-raisers, dues, or any other purpose such as uniform fees, must be turned in daily, or whenever the aggregate amount exceeds \$50.00, to the campus secretary. Initial: \_\_\_\_\_
- No money may be spent, under any circumstances, without being first deposited. Initial: \_\_\_\_\_
- Post-dated checks may not be accepted. Initial: \_\_\_\_\_
- A driver's license number must be entered on all checks. Initial: \_\_\_\_\_
- All disbursements must be made through the purchase order system and paid by Activity Fund checks. Initial: \_\_\_\_\_
- The Tabulation of Monies Collected form should be completed and turned in to the campus secretary with each deposit. Initial: \_\_\_\_\_
- For the safety of WISD students, no door-to-door sales are allowed. Initial: \_\_\_\_\_
- Money-raising activities that include the sale of taxable items in a non-taxable manner may not exceed 2 instances per year. Initial: \_\_\_\_\_

I have read and initialed the above procedures applicable to my fund-raising request and understand that I will be held responsible for any student activity funds entrusted to me and that I will reimburse the student organization for any money which is lost due to carelessness, theft, fraud, or failure to follow these established procedures.

Student Club/Organization: \_\_\_\_\_ Campus: \_\_\_\_\_

Print Name: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_