

**ELGIN ISD**

**ACTIVITY FUND  
MANUAL**

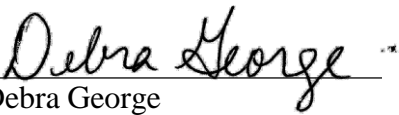


Revised March 26, 2021

**ELGIN INDEPENDENT SCHOOL DISTRICT**

**PREFACE**

The purpose of this manual is to provide standardized accounting procedures for the administration of Activity Funds in elementary and secondary schools of the Elgin Independent School District. Principals, sponsors, campus bookkeepers/secretaries, and other parties involved in the handling of Activity Funds should become knowledgeable of the instructions prescribed in this manual. The procedures outlined herein comply with statutory requirements and constitute policy as established by Elgin Independent School District. This manual supersedes all prior publications regulating the administration of Activity Funds.

  
Debra George  
Chief Financial Officer

03/26/21  
Date

## **Central Office Positions Referred to in Manual**

<b><u>Position</u></b>	<b><u>Employee Currently in Position</u></b>	<b><u>Phone Extension</u></b>
Chief Financial Officer	Debra George	1215
Director of Purchasing & Organizational Planning	Roberto Vasquez	1226
Accounting Director	Renee Jonse	1220
Administrative Assistant	Melanie Martin	1216
Accounts Payable Specialist	Teri Shaw	1213
Special Revenue Accountant	Kim Pruneda	1205

## TABLE OF CONTENTS

### **SECTION 1: GENERAL INFORMATION - INTERNAL CONTROL**

1.1	Definition and Purpose of Activity Funds	1
1.2	Responsibility for Activity Funds	1
1.3	Required Training	2
1.4	Cash Management	2

### **SECTION 2: BASIC RECORDS**

2.1	Enumeration of Basic Records	2
2.2	Additional Records	2
2.3	Retention of Records	2

### **SECTION 3: BANKING PRACTICES AND PROCEDURES**

3.1	Bank Accounts	2
3.2	Bank Reconciliation	3

### **SECTION 4: RECEIPT OF CASH AND CHECKS**

4.1	General Operating Procedures	3
4.2	Receipt of Money by Persons other than the Campus Bookkeeper/Secretary	4
4.3	Receipt of Money by the Campus Bookkeeper/Secretary	5
4.4	Control of Activity Fund Cash Receipt Books	5

### **SECTION 5: DEPOSIT OF FUNDS**

5.1	General Operating Policies	5
5.2	Procedures for the Preparation of Bank Deposits	6

### **SECTION 6: RETURNED CHECKS AND RE-DEPOSITS**

6.1	Returned Checks	6
-----	-----------------	---

## **SECTION 7: PURCHASING PROCEDURES**

7.1	Unauthorized Purchases	6
7.2	Purchase Approval and TxEIS Requisition System	7
7.3	Purchase of Items to be Sold and Approval of Form AF-108 (Fundraising/Sales Activity Application)	7
7.4	Contracts and Lease Agreements	7
7.5	Capital Items (Equipment)	7
7.6	Accounts Payable Procedures	7
7.7	Reimbursements	8

## **SECTION 8: PETTY CASH**

8.1	General Policies	8
8.2	Petty Cash Account-Operating Procedures	8

## **SECTION 9: VENDING MACHINES**

9.1	General Policies	9
9.2	Vendor-Serviced Machines	9
9.3	General Operating Procedures	9

## **SECTION 10: FACULTY FUNDS**

10.1	Definition of Faculty Funds	9
10.2	General Operating Procedures	9

## **SECTION 11: STATE AND LOCAL SALES TAXES**

11.1	Taxable Status of Purchases	10
11.2	Taxable Status of Sales	10
11.3	Collection and Remittance of Sales Taxes	11
11.4	Tax Free Sales Days	12

## **SECTION 12: FUNDRAISING/SALES ACTIVITIES**

12.1	Definition of Fundraising/Sales Activities	13
12.2	Approvals Required	13
12.3	Accounting for Fundraising/Sales Activities	13
12.4	Individual Student Accounts	14
12.5	Restriction on Fundraising	15
12.6	Approved Use of Activity Funds	15
12.7	Prohibited Use of Activity Funds	16
12.8	Guidelines for Conducting a Concession	17
12.9	Fundraising for Charities	18

## **SECTION 13: COMMISSIONS/DONATIONS**

13.1	Commissions	18
13.2	Donations	19

## **SECTION 14: TRANSFER OF FUNDS BETWEEN ACTIVITY ACCOUNTS**

14.1	Transfers for the Purpose of Payment or Contribution	19
14.2	Documentation of Transfer	19

## **SECTION 15: THEFT OF FUNDS**

15.1	Coverage	19
15.2	Report of Loss	19
15.3	Acts Not Insured	19

## **SECTION 16: ACTIVITY FUND FORMS AND REPORTS**

16.1	Supply of Forms and Reports	20
16.2	Preparation of Reports	20

**SECTION 17: DIVISION OF ASSETS - NEW SCHOOLS**

17.1	Division of Asset Procedures	22
------	------------------------------	----

**SECTION 18: ATHLETICS**

18.1	Athletic Event Ticket Sales	22
------	-----------------------------	----

18.2	Athletic Camps	22
------	----------------	----

18.3	Athletic Tournaments – Pre-Season	23
------	-----------------------------------	----

**SECTION 19: ACTIVITY FUND AUDITS**

19.1	Spot-Check Audits	23
------	-------------------	----

19.2	Audit Process	23
------	---------------	----

**All forms referenced in this manual can be found on the Business Office web page.**

# ACTIVITY FUNDS ACCOUNTING PROCEDURES

## SECTION 1: General Information - Internal Control

### 1.1 Definition and Purpose of Activity Funds

Activity Funds are funds accumulated by the schools, including the collection of student fees and various school-approved, money-raising activities. **Activity Funds are used to promote the general welfare of the school and the educational development and morale of all students.**

**Student Activity Funds** are funds generated by specific student groups thus they belong to the student groups. Examples of student groups include: Spanish Club, Student Council, Class of 2016, etc. These funds are accounted for as fiduciary trust funds under fund number 865, and expenditure of these funds must be approved by the officers and sponsor of the student activity fund.

**Campus Activity Funds** are funds raised locally at the school or donated to the school and include faculty and departmental accounts. Campus activity funds are accounted for in fund 461 and expenditure of these funds must be approved by the principal.

**Nothing should be sold on campus (or purchased) without prior approval of the principal.**

### 1.2 Responsibility for Activity Funds

According to TEA and auditing standards, Activity Funds are part of school district funds. As such, they are subject to the same rules and regulations as other district funds. This includes rules and regulations pertaining to payroll taxes, sales tax, prudent expenditure of funds, safeguards, separation of duties, IRS Regulations (W-2s, 1099s), proper documentation, audit standards and requirements, fixed asset recording, and management authority and responsibility.

The school principal is responsible for the proper collection, disbursement, accounting, and control of all Activity Funds. This responsibility includes providing for the safekeeping of funds at the school. All money must be properly safeguarded at all times and never left unattended overnight or for even a short period of time. **All money received should be deposited on a daily basis.** Employees who fail to properly safeguard money in their possession may be held responsible for replacement of missing funds. Principals must provide a secure location to hold money received prior to deposit in the bank. The school principal is not responsible, however, for funds collected, disbursed, and controlled by parent or booster organizations.

The school principal is responsible for ensuring that every faculty sponsor, campus bookkeeper/secretary, and other parties involved in the handling of Activity Funds reads and follows the guidelines and procedures in the Activity Fund Manual. The school principal is also responsible for ensuring that any party involved in the handling of Activity Funds signs and returns the appropriate Activity Fund Manual receipt form.

The faculty sponsor of a student club or group is responsible for maintaining adequate financial records as evidence of proper custodianship of money received and disbursed by club accounts. Each faculty sponsor is also responsible for ensuring that everyone participating in events sponsored by that organization is aware of and will abide by all of the rules concerning Activity Funds.

1.3 Required Training

All staff (principals, campus bookkeepers/secretaries, club sponsors and anyone else) that administer Activity Funds are required to attend the Activity Fund training at the beginning of each school year and complete the appropriate acknowledgement of responsibilities form. (AF-101 – principal, AF-102 – faculty sponsor, and AF-103 – campus bookkeeper/secretary)

1.4 Cash Management

Elgin ISD Cash Management Procedures must be followed. The cash management document may be found on the Business Office web page of the Elgin ISD website.

**SECTION 2: Basic Records**

2.1 Enumeration of Basic Records

1. Activity Fund Cash Receipts

Cash receipts are the means to accurately record cash received and provide support to substantiate bank deposits. Activity Fund cash receipt books are to be obtained from the Business Office.

2. Bank Deposit Slips

Bank deposit 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. Deposit slips shall be obtained from the Business Office.

2.2 Additional Records

The basic records described in Section 2.1 do not represent all necessary forms used in accounting for Activity Funds. These forms are specified in Section 16 of this manual.

2.3 Retention of Records

All Activity Fund records must be retained on file in the school for a period of at least five years.

**SECTION 3: Banking Practices and Procedures**

3.1 Bank Accounts

1. One centralized bank account will be used for all Activity Funds. This bank account will be with the depository bank selected by the Board of Trustees. All monies received will be deposited into this account and all disbursements will be made by a check drawn on this account.

2. Only Activity Fund transactions may be directed through the Activity Fund bank account. Transactions controlled by outside organizations must be handled through separate bank accounts.
3. Schools and school organizations are prohibited from borrowing funds or entering into deferred payment contracts from any and all sources.

### 3.2 Bank Reconciliation

Bank reconciliation will be prepared by the Business Office.

## **SECTION 4: Receipt of Cash and Checks**

### 4.1 General Operating Procedures

1. All cash and check collections shall be recorded by the person receiving the cash and checks in one of the two following ways:
  - a. Preparation and issuance of an official Activity Fund Cash Receipt.
  - b. Tabulation of Monies Collected (Form AF-104).
2. A cash receipt shall be prepared immediately for any cash or checks received by the campus bookkeeper/secretary. Cash receipts must be issued in numerical sequence.
3. The receipt must be completed in its *entirety*, including:
  - a. Name of school - may be manual or stamped.
  - b. The date and the amount. Do not predate receipts.
  - c. The payer - an individual or firm. A receipt may not be issued to more than one person.
  - d. For - an explanation of the purpose for which the money was received.
  - e. The correct account code - the Activity Fund account to be increased by the amount of the receipt.
  - f. The signature of the person receiving the money - the signature must be **MANUAL**; signature stamps are strictly forbidden. Do not pre-sign receipts.
4. An actual cash count should be made by the person signing the receipt in the presence of the person turning in the money. If this is not feasible, an alternative would be to put the cash and/or checks into a sealed envelope in the presence of the person turning them in until such time as these two individuals can unseal the envelope and verify the amount submitted. The employees should also place their signatures/initials across the seal of the envelope. This alternative money count could should take place within 5 business days and should be an exception to the normal procedure, not a regular practice.
5. The maker of a check must be indicated on the receipt if it is someone other than the person turning in the money. **Postdated checks shall not be accepted by the school from any source.**
6. If an error occurs in the preparation of a cash receipt, initial the correction on the original and both duplicate receipts.

7. The original of a voided cash receipt must be attached to the carbon copies and all documents clearly marked as VOID.
8. The original cash receipt shall be given to the person paying the money. If a check is received by mail from an outside source for commission, interest, refund, etc., it is not necessary that the original receipt be mailed to comply with this procedure. In these cases, the original receipt should be kept on file for audit purposes, with a “*received via mail*” notation.
9. The second copy (yellow) of the receipt is turned in to the Business Office with the copy of the deposit.
10. The third copy (pink) of the receipt must be retained in the receipt book.
11. Cash receipts are not to be pre-signed or predated.

4.2 Receipt of Money by Persons other than the Campus Bookkeeper/Secretary

Occasionally monies may be collected by an authorized individual other than the campus bookkeeper/secretary (e.g. a teacher, sponsor, etc.), but only as approved by the principal, for such items as books, student fees, pictures, etc. In such instances the following operating procedures shall be applicable in addition to the provisions of Section 4.1:

1. An official Activity Fund cash receipt should be issued immediately by the person receiving the cash or check to the person turning in the money. Activity Fund cash receipt books may be obtained from the campus bookkeeper/secretary. Receipts shall be issued for:
  - a. Shop fees, etc.
  - b. Collections for yearbooks and other commemorative items
  - c. Any other collection requiring a payer record for future reference
2. Form AF-104, Elgin ISD Tabulation of Monies Collected, may be used instead of official cash receipts for small, multiple collections:
  - a. Library Fines
  - b. Class pictures
  - c. Field trips
  - d. Admission tickets
  - e. Revenue from fundraising activities such as candy sales, etc.
  - f. Club or class dues
3. Collections (cash and checks) shall be submitted to the campus bookkeeper/secretary **daily**. Cash and checks should **never** be taken home or off campus.
4. All collections turned in to the campus bookkeeper/secretary must be accompanied by the supporting documents - Form AF-104s, Activity Fund receipts, or both.

5. All money collected must be submitted to the campus bookkeeper/secretary in the same form as collected. **Employee's personal checks may not be substituted for cash collections.**

#### 4.3 Receipt of Money by the Campus Bookkeeper/Secretary

The Activity Fund cash receipts issued by the campus bookkeeper/secretary provide the basic support for Activity Fund bank deposits. The following procedures are to be observed in addition to those specified in Section 4.1:

When funds submitted to the campus bookkeeper/secretary have previously been tabulated on Form AF-104, the campus bookkeeper/secretary shall:

- a. Reconcile monies received to the total of amounts listed on Form AF-104.
- b. Issue an official Activity Fund cash receipt when monies received have been satisfactorily verified.
- c. Indicate on all copies of Form AF-104 the cash receipt number issued by the campus bookkeeper/secretary and the date of issuance.
- d. Retain the original of Form AF-104 and return duplicate copy to the person transmitting the monies.

#### 4.4 Control of Activity Fund Cash Receipt Books

The campus bookkeeper/secretary shall be responsible for maintaining an adequate supply (to be obtained from the Business Office) of receipt books and Tabulation of Monies Collected forms (AF-104s). The campus bookkeeper/secretary shall issue receipt books as needed to teachers and other persons authorized by the school principal. The campus bookkeeper/secretary must keep a distribution record of all receipt books issued; this record is considered part of the official Activity Fund records. At the end of the school year the campus bookkeeper/secretary shall recall all outstanding receipt books so that all books issued during the school year are accounted for.

### **SECTION 5: Deposit of Funds**

#### 5.1 General Operating Policies

1. Deposits must be made **daily (cash and checks)**.
2. Funds submitted for deposit at the end of the school day should be secured at the front office.
3. All checks to be deposited should be endorsed as follows:  
FOR DEPOSIT ONLY  
Elgin Independent School District  
Also, in memo section of check list last three numbers of the budget code.
4. All cash receipts shall be deposited in numerical sequence. All collections turned into the principal or campus office must be accompanied by the supporting documents – either cash receipts (1<sup>st</sup> duplicate copy) or AF-104s.
5. All monies on hand at the end of the school year must be deposited.

## 5.2 Procedures for the Preparation of Bank Deposits

1. Bank deposit slips shall be prepared in triplicate for each deposit.  
The original deposit slip (white) will be retained by the bank with the funds.  
The second copy (yellow) will be sent to Business Office with the following attachments:
  - a. Receipt copies or AF-104
  - b. Activity Fund Deposit Form AF-109
  - c. Bank confirmationThe third copy (pink) will be kept on campus.
2. The following information must be indicated on the bank deposit slip:
  - a. The date and amount of the deposit.
  - b. A listing of each check in the deposit showing the maker's name and amount of the check.
  - c. A notation of the cash receipt numbers issued in support of the bank deposit, for example, receipts numbered 500-525 inclusive.
3. The sum of the amounts of the supporting cash receipts must be in agreement with the amount of the bank deposit.

## **SECTION 6: Returned Checks and Re-Deposits**

### 6.1 Returned Checks

Occasionally a check which was previously deposited is returned unpaid by the bank at a later date because of insufficient funds, account closed, improper signature, or other reasons. Procedures in such cases are as follows:

1. The bank will automatically send the returned check to Paytek Solutions for collection.
2. Paytek Solutions will send a notice to the Business Office when a check does not clear (and the Business Office will notify the campus). Paytek Solutions then works on the collection of the check. Paytek Solutions will send the Business Office a check when collection of the funds has been made.
3. Paytek Solutions phone number is 1-888-851-6634.

## **SECTION 7: Purchasing Procedures**

### 7.1 **UNAUTHORIZED PURCHASES**

Please be reminded that the school district **WILL NOT PAY** for purchases (any commitment of District dollars) made unless a purchase order was issued first. It is vital all staff be aware of this policy. Any supplies/equipment/services obtained without a properly drawn and issued purchase order will be at the employee's expense.

7.2 Purchase Approval and TxEIS Requisition System

The school principal is fully responsible for all purchases requiring disbursement of Activity Fund monies. All purchases made with Activity Funds must be made through the TxEIS online requisition system and must be approved in advance by the principal. *Approved vendors must be used.* **It is the responsibility of the requestor to use the appropriate budget code and to ensure sufficient funds are available in the school/club's budget prior to initiating any purchasing action.** All standard District purchasing procedures apply to Activity Funds and can be found in the Business Office Procedures Manual on the internet at [www.elginisd.net](http://www.elginisd.net) under the Business Office.

7.3 Purchase of Items to be Sold and Approval of Form AF-108 (Fundraising/Sales Activity Application)

Purchases of all items that will be sold (fundraising items, game day shirts, club shirts, hats, etc.) will need to have prior approval from the principal and the District Chief Financial Officer on Form AF-108 Fundraising/Sales Activity Application. At the end of the sale, the bottom portion of Form AF-108 (Fundraising/Sales Activity Application Recap) will need to be completed.

7.4 Contracts and Lease Agreements

All contracts and lease agreements must be reviewed by the Purchasing Director prior to approval. No contract or agreement may be entered into without specific authorization in writing by the Superintendent or authorized designee.

7.5 Capital Items (Equipment)

1. A capital item is any item that meets all of the following criteria:
  - a. is tangible in nature;
  - b. has a useful life of more than one year;
  - c. does not lose its identity by being incorporated with another item;
  - d. has a unit cost of over \$5,000.
2. Capital items will not be purchased with Activity Fund monies without the prior approval of the Superintendent or authorized designee. After the purchase is approved, complete Form AF-107, Request for Internal Transfer of Funds to move the money from the Activity Fund to the general fund (for fixed asset tracking purposes). After receipt of the form, the Business Office will contact the campus to provide the budget code for requisition entry.
3. Donations of capital items will not be accepted without the prior approval of the Superintendent or authorized designee.

7.6 Accounts Payable Procedures

1. Check Request Procedures

In order to receive a check on Tuesday, all requests and supporting documentation must be submitted to the Accounts Payable staff according to the Accounts Payable Schedule-Activity Funds, found on the Business Office web page.

If you have an emergency or exception, notify the Business Office before entering a requisition.

## 2. Invoice Approval Procedures

For invoices that originate from purchase orders done through the TxEIS Requisition System, it is unnecessary for the administrator to sign the invoice if they are in the electronic approval chain. The exceptions to this are if the quantity or amount exceeds the original encumbrance by \$100.00 or a shipping charge has been added to the original purchase order. In those cases the principal/department head must sign on the purchase order.

## 7.7 Reimbursements

Students or employees may be reimbursed in rare exceptions for personal funds expended for school purposes, provided that an original detailed receipt is provided. These reimbursements should be an exception and not the rule. Any campus that abuses this exception will be denied reimbursements in the future. The reimbursement should be entered through the online requisition system and have prior written approval by the Principal.

**Reimbursements should be kept to a minimum as a safeguard against unauthorized purchases by individuals.**

## **SECTION 8: Petty Cash**

### 8.1 General Policies

A Petty Cash account may be established at the discretion of the principal for managing library fines, etc. The following guidelines shall govern all Activity Fund Petty Cash accounts:

1. There shall be a maximum limit of \$40.00 in the Petty Cash account.
2. Since the Petty Cash remains on the school premises, it is the responsibility of the principal to exercise the maximum available protection of these funds.
3. Petty Cash is not a way to get around submitting requisitions. It may be used for lost book refunds, etc. All purchases must be submitted via requisition.
4. The librarian shall be responsible for all Petty Cash transactions.

### 8.2 Petty Cash Account - Operating Procedures

1. Each library may receive \$40.00 for their Petty Cash account. Requests for Petty Cash are submitted via requisition.
2. A Petty Cash Reconciliation (Form AF-113) should be completed at the end of each month and turned in to the Business Office by the 10<sup>th</sup> day of the following month. Manage the cash on hand wisely. Do not let the Petty Cash balance grow too large before making a deposit.

3. All Petty Cash funds should be deposited at the end of the school year. The original \$40.00 should be deposited back to the Petty Cash budget code, and funds from fines, etc. should be deposited into the appropriate library budget code(s).

## **SECTION 9: Vending Machines**

### 9.1 General Policies

In accordance with District policy, commissions from vending machines located in the school, shall be controlled by the school principal and processed through the Activity Fund.

### 9.2 Vendor-Serviced Machines

All commissions generated by vending machines shall be entered into individual Activity Fund accounts established by the principal. Commissions resulting from vending machine sales may be entered into accounts related to the purpose for which the commissions will be expended. Commissions from vending machines located in areas restricted to school employees may be placed in the Faculty Account. Commissions from vending machine sales will be distributed based upon the student/faculty groups that generate the funds. The funds will be deposited into the appropriate Activity Fund by the Business Office.

### 9.3 General Operating Procedures

1. Vending machine commissions will be entered by cash receipt through the Business Office.
2. Elementary Schools – since students do not have access to the vending machines, 100% of the funds may be put into the Faculty Account.
3. Student and faculty vending machine commissions should be kept separate.

## **SECTION 10: Faculty Funds**

### 10.1 Definition of Faculty Funds

Faculty Funds are defined as funds generated or contributed solely by the school faculty to be utilized and expended at its own discretion. This is one example of Campus Activity Funds. All expenditures for hospitality, condolence, luncheons, lounge facilities or any other purpose for the sole benefit of the faculty, shall be paid out of Faculty Funds.

### 10.2 General Operating Procedures

1. All Faculty Fund transactions shall be conducted through the Campus Activity Fund.
2. All regulations governing the receipt and disbursement of Activity Fund monies are applicable to Faculty Fund transactions.
3. Transactions involving Faculty Funds must be processed through a separate Activity Fund account to prevent them from being commingled with other funds.

## SECTION 11: State and Local Sales Taxes

### 11.1 Taxable Status of Purchases

Ruling No. 95-0.40 from the State Comptroller, effective October 1, 1969, states:

"The sale, lease, or rental of tangible personal property directly to an educational organization . . . , when such 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. . . ."

In accordance with this ruling:

1. Purchases for the school of equipment and materials for educational or instructional use, or for administrative use necessary to the educational function of the school (office supplies, duplicating paper, etc.), are exempt from state and local sales taxes.
2. A school must provide the vendor with the Elgin Independent School District State Identification Number 1-74-6000823-2 when claiming tax exempt status.
3. Purchases from Faculty Funds for hospitality, condolence, etc. are generally **not tax exempt** as these expenditures are not related to the basic educational or instructional function of the school.
4. **The State Identification Number may not be used to claim tax exemption by individuals making purchases from personal funds, although such purchases are on behalf of the school.** Payment must be made by school check to legitimately gain exemption from state and local sales taxes.
5. The Elgin Independent School District State Identification Number may not be utilized by parent, patron, or alumni organizations to secure exemption from sales taxes.

### 11.2 Taxable Status of Sales

#### 1. Taxable Items

Schools must collect Sales Tax on the following:

- a. School-purchased supplies sold directly to students
- b. Fees for materials when the end product becomes a possession of the student (Except products used in Agriculture)
- c. Student publications such as yearbooks and newspapers
- d. Football programs
- e. Clothing, shoes, etc. when the item becomes the personal possession of the student

#### 2. Exempt School Items

Public schools and school-related organizations need not collect Sales Tax on the following:

- a. Fees and admission tickets, including football and play tickets
- b. Club memberships
- c. Deposits

- d. Vending machine sales of food and soft drinks
  - e. Sale of whole cake or pies
  - f. Food and drinks sold by PTA carnivals
3. 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 the 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 for 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 state portion of the Hotel Occupancy Tax if the school contracts and pays for the accommodations.

4. Exempt Food Sales  
Sales Tax is not collected on meals and food products, including candy and soft drinks.

This exemption from the Sales Tax applies to guests, employees, or teachers served in a school cafeteria or teacher's lounge during the regular school day. Sale of food, including candy and soft drinks, is exempt from the Sales Tax when sold by an organization associated with a public elementary or secondary school (Spanish Club, Student Council, Class of 2016, etc.) if:

The sale is a part of a fundraising drive sponsored by the organization  
*and*

All net proceeds from the sale go to the organization for its exclusive use.

NOTE: Fundraisers must adhere to federal competitive rules (i.e. smart snacks requirements). Therefore, fundraising groups must keep in mind that food items intended for immediate consumption may not be sold during the school day.

### 11.3 Collection and Remittance of Sales Tax

1. The school shall collect the applicable sales tax on all taxable sales.  
The sales tax rate is 8.25% as of 8/1/2015.
2. When imposing sales tax the school has the option of:
  - a. Adding the tax to the selling price of the item. Thus, if the selling price of an item is \$1.00 and the tax rate is 8.25%, the school would collect \$1.0825 from the buyer for each item sold.
  - b. Absorbing the tax in the selling price of the item. If an item were sold for \$1.00 including 8.25% tax, the school would multiply the total collections by .0762. This product is the amount of State, City, County, and Special Use taxes due on the total collections at an 8.25% rate.
3. All sales tax collected by the school shall be remitted quarterly to the Business Office unless contractual agreements with a vendor stipulate that such taxes should be

remitted to the vendor. Form AF-100 – Sales Tax Report should be used for quarterly reporting to the Business Office.

4. The Business Office will assume full responsibility for transmitting to the State Comptroller's office all sales tax collections received from the schools.

#### 11.4 Tax Free Sales Days

1. School districts, public schools, qualified exempt private schools and bona fide chapters within a qualifying school may conduct two one-day tax-free sales each **calendar year**. For the purposes of this exemption, one day is counted as 24 consecutive hours and a calendar year is the 12-month period from January through December.

For example, a school may sell taxable items such as t-shirt, hats, uniforms, school supplies or crafts tax-free on a designated tax-free sale day. These days should be designated in advance so that purchasers are aware that the sales are not subject to tax. The organization may not collect tax on the transactions and keep the tax under the “tax-free” sale provision. The exemption does not apply to any item sold for more than \$5,000 unless it is manufactured by the organization or donated to the organization and not sold back to the donor.

Either the date of which the items are delivered by the vendor to the school organization or the day on which the school organization delivers the items to its customers may be designated as the one-day tax-free sale day. Persons buying from surplus inventory on the designated date do not owe tax. **Those buying on subsequent dates owe tax unless the purchase occurs on the organization’s other tax-free sale day.**

Each campus qualifies for two one-day tax-free sales, not each department within a campus. These funds are managed through Campus Activity Fund accounts (Fund 461). Each bona fide club qualifies for two one-day tax-free sales. These funds are managed through Student Activity Fund accounts (Fund 865).

2. To qualify as a bona fide chapter of a school, a group of students must be organized for an activity other than instruction. Bona fide chapters include student groups recognized by the school and organized by electing officers, holding meetings and conducting business. There is no limit on the number of bona fide chapters a school can have. Bona fide chapters can include whole grade levels (e.g. senior class, junior class or freshman), but cannot be limited to specific classes (e.g. Senior English or Biology II). Various other school groups such as student council, science club or drama club can qualify if they are composed of students and school staff.

A department of a school, such as a purchasing, accounting, maintenance or IT department is not a bona fide chapter even though it is part of the school or school district.

## **SECTION 12: Fundraising/Sales Activities**

### **12.1 Definition of Fundraising/Sales Activities**

A fundraising activity may be defined as any activity involving participation of a student body, a school recognized student group or faculty undertaken for the purpose of deriving funds for a school or a school sponsored group. Fundraising activities are not confined to regular school hours but are considered an extension of the school program.

Sales activities are those not designed to generate a profit but are for items sold at cost such as game day t-shirts, sales of uniforms, etc.

### **12.2 Approvals Required**

1. Sponsors of student groups shall submit to the principal at the beginning of the school year plans for any fundraising activities during the year, the amount to be raised, and the use of such funds.

Prior to undertaking a fundraising activity, the sponsor of the student group shall apply for authorization at least thirty days prior to the proposed activity through the completion of Form AF-108, Fundraising/Sales Activity Application. This form must be approved by the principal and the CFO in the Business Office.

The principal shall review the fundraising activity request to avoid conflicting activities and to regulate the number of fundraising projects any one organization has in a year. Each secondary club is limited to two fundraisers per school year. Elementary schools are limited to two campus wide fundraisers and one fundraiser for the Student Council per school year.

Sales activity also requires prior approval through the completion of Form AF-108, Fundraising/Sales Activity Application. This form must be approved by the principal and the CFO in the Business Office.

2. Money-raising activities of outside organizations must be conducted outside of school hours and may not involve students or teachers during the regular school day. Parent organizations shall secure approval from the building principal to use school facilities for fundraising projects, e.g., school cafeteria for spaghetti supper, gymnasium for benefit game, etc.

### **12.3 Accounting for Fundraising/Sales Activities**

1. All collections and disbursements associated with any money-raising activities coordinated by the school or a school recognized student group shall be transacted through the Activity Fund.
2. Outside organizations conducting money-raising activities shall manage their own finances and may make donations to the school or an individual student club as they elect.

Such contributions may be designated for either a specific purpose or for expenditures at the discretion of the principal.

3. Pre-printed numerical tickets are to be used for all events that require a ticket for admittance. This includes proms, pre-paid dinners and any other event where tickets are used. The Ticket Sales Report form (AF-115) should be completed.
4. When the faculty is also participating in a campus wide fundraiser and the faculty is to receive a portion of the proceeds, the fundraiser must be advertised to the general public that \_\_\_\_\_% is going towards the faculty. A reasonable percentage (**cannot exceed 25%**) should be used in determining the faculty portion of the proceeds. The faculty cannot take a percentage of individual club fundraisers.
5. If two or more clubs are participating in a fundraiser, the AF-108 application should list all clubs involved and the percentage split of profits between clubs.
6. After the completion of the activity, the Fundraising/Sales Activity Application Recap portion of the Form AF-108 must be completed and submitted to the Business Office within 30 days of the ending sale date. The AF-108 should be verified by the campus bookkeeper/secretary and reviewed by the principal. The faculty sponsor is responsible for the factual preparation and submission of Form AF-108. A copy of Form AF-108 and all supporting documents will be retained in the school file for audit purposes.
7. The faculty sponsor is responsible for keeping accurate records for all money-raising activities. Such records shall include at a minimum:
  - a. Distribution lists
  - b. Collection reports
  - c. Original Cash Receipts received for money turned in to the campus bookkeeper/secretary
  - d. Sales brochures

All records shall be retained for audit purposes for a period of five years.

#### 12.4 Individual Student Accounts

The general activity account for a group or club needs to be credited for all donations and amounts received from fundraising efforts. When fundraising activities are in the name of the school, all funds raised become school funds, belonging to the school-sponsored group responsible for raising the money. **Crediting accounts for individual students for their fundraising efforts is strictly prohibited.** Every club member should receive an equal benefit of all funds raised in the name of the school regardless of participation.

According to the IRS, a group or club cannot require that a member participate in a fundraiser nor require that each member raise a certain amount. In addition, the IRS stipulates that a member who does not participate in a fundraiser would be entitled to the same benefits as those members who did participate.

## 12.5 Restrictions on Fundraising

1. Door to door sales or sales to businesses by students shall be confined to the school's attendance areas and shall be done by groups of not less than two students.
2. Solicitations of cash gifts by individual students for any school related purpose is prohibited.
3. Pay assemblies during school hours to benefit individual school organizations are prohibited.
4. Raffles are not allowed. The Attorney General's opinion JM-1176 states that independent school districts are not qualified to hold charitable raffles under the Charitable Raffle Enabling Act, article 179f, V.T.C.S.
5. Bingo is not allowed. Texas Constitution Art. III Sec. 47b
6. Fundraisers must adhere to federal competitive rules (i.e. smart snacks) requirements. Food items that do not meet the smart snacks requirements must be sold outside of the school day. The following are examples of allowable fundraisers that may occur during the school day:
  - a. Any non-food items
  - b. Any food items not meant for consumption on the school campus during the school day (e.g. cookie dough to be prepared at home)
  - c. Any food item sold after the end of the school day (e.g. 30 minutes after the end of instruction)
  - d. Food items sold in concession stands after the end of the school day (e.g. 30 minutes after the end of instruction)

## 12.6 Approved Use of Activity Funds

*Activity Fund purchases have the potential to be scrutinized by the public and therefore should clearly benefit the students.*

*Below are the two sections pertaining to the uses of Activity Funds:*

1. **Student Activity Funds** (German Club, Student Council, etc.) may use money raised for the following purposes.
  - a. To finance transportation to an approved event.
  - b. To pay student meals at an approved event (not to exceed \$10.00/meal).
  - c. To pay student meals at an approved banquet (not to exceed \$20.00/meal).
  - d. To pay expenses for the sponsor and chaperones (both must abide by amounts listed under employee travel guidelines) for the approved event.
  - e. To pay expenses for national competitions – **only if prior approval is obtained from the Superintendent**. If Superintendent approves, the club must fundraise specifically for the competition.
  - f. To pay a legitimate contest entry fee.
  - g. To give students an annual banquet.

- h. To purchase needed supplies and equipment, when such purchase has prior approval of the principal.
- i. To purchase contest awards.
- j. To pay a building use fee and security fee for an approved event.
- k. To give a gift designed to benefit the entire school.
- l. To purchase inexpensive symbolic awards.
- m. To pay for extra custodial help for an approved event.
- n. To pay expenses associated with a senior prom, such as band, decorations, facility, invited guests, etc. If excess funds remain after bills for senior activities are met, the class may:
  - I. Designate that the funds be spent for a memorial gift to the school or campus improvement project.
  - II. Turn the funds over to the scholarship committee to be used for scholarships for members of that class.
  - III. By majority vote, use excess funds to defray the cost of banquet tickets.

Any excess funds not used by the senior class will go into the fund of the incoming senior class. These funds may not be kept and used for future class reunions.

## 2. **Campus Activity Funds**

General Campus Activity Fund Clubs (Misc. School Activity funds, Library funds, Elementary Student Council, Campus-wide fundraisers, etc.) may use money for the following purposes:

- a. To purchase needed supplies and equipment (classroom/office supplies), when such purchase has prior approval of the principal.
- b. To give a gift designed to benefit the entire school.
- c. Incentives for student involvement and teacher appreciation (plaques/certificates.)
- d. Field trip admission fees.
- e. Organizational or Institutional Membership.
- f. General operation of the school.
- g. To pay for school assemblies/student body functions

Faculty Campus Activity Funds may use money for the following purposes.

- a. To purchase school shirts for faculty.
- b. To purchase food, drinks, snacks, etc. for staff meetings.
- c. To purchase paper goods and supplies for staff break rooms.
- e. Attendance/morale incentives for faculty.
- f. Training for faculty.

### 12.7 Prohibited Uses of Activity Funds

- 1. Student Activity Funds may *not* use raised money for the following purposes.
  - a. Cash gifts, gift cards and gift certificates.
  - b. To purchase a table or tickets to banquets for employees.
  - c. To purchase a gift for any school employee, except with the vote of club officers, to purchase items of little monetary value for the faculty for teacher appreciation (no gift cards/gift certificates).

- d. To pay for General Fund budgeted items.
  - e. To pay for food, drinks, candy, etc. for faculty meetings, back to school, end of school year, etc. (*Items for campus wide meetings should be budgeted for.*)
  - f. To purchase paper goods & supplies for staff break rooms.
2. Campus Activity Funds may **not** use money for the following purposes.
- a. Cash gifts, gift cards and gift certificates.
  - b. Extra compensation/bonuses.
  - c. Replacement of individual's property that was lost, stolen, or damaged at school or during a school function.
  - d. Individual memberships.
  - e. Alcohol, tobacco products, firearms, etc.
  - f. Non educational trips.
  - g. Any other expenditure prohibited by federal or state law, TEA, or Board policy.

## 12.8 Guidelines for Conducting a Concession

### 1. Application

Before any concession can begin, Form AF-108 must be completed 30 days in advance and turned in to the Business Office for approval.

Reminder: Contact your local health authority for regulations on handling unpackaged items. (Ex: Hot dogs, nachos, Frito pies, etc.)

### 2. Staff Responsibilities

- a. The club/organization sponsor should be present at all times during the concession to resolve any monetary disputes or issues.
- b. Volunteers should be properly trained in cash handling and inventory management.
- c. The club/organization sponsor is ultimately responsible for reconciling incoming cash with remaining inventory.
- d. Establish a safe environment to work in. Make sure all equipment is in good working condition.

### 3. General Responsibilities

Establish responsibilities before volunteers arrive.

- a. Stocking and restocking
- b. Cash management
- c. Inventory purchasing
- d. Stand maintenance and upkeep
- e. Stand set up and tear down
- f. Selling

Create instructions and/or checklists for each duty.

#### 4. Inventory Management & Reconciliation

It is critical to maintain a log of what you purchased, sold, and what is left in inventory. A standard template is available to keep track of inventory and concession revenue (Form AF-105).

Note any discounted items separately at the end of your log so that it is evident when “reduced prices” are granted. This is common when games/events are coming to an end and there is a surplus of inventory that needs to be sold. If inventory is given away, list the description, quantity, and the value of the quantity that was given away under the “Inventory wasted” section of the template.

When the concession is over, document the revenue on Form AF-104 and attach the template as back-up. Complete the financial recap section (bottom portion) of Form AF-108 and attach the AF-104 & template to the application. This will serve as the inventory reconciliation. Turn all paperwork in to the Business Office for review within 30 days of the concession date.

#### 5. Recommendations

Basic Equipment: Cash Box (have enough small bills and coins for early transactions), Calculator, Tape, Menu Boards, Latex Gloves, Microwave, Cleaning supplies, Hand Sanitizer, Garbage Cans, First Aid Kit, Paper Towels, etc.

Menu Specific: To avoid waste and make clean-up easier consider making hot foods available only during limited hours. Purchase pre-packaged items to make inventory control more manageable.

#### 12.9 Fundraising for Charities

If you are fundraising for a charity, an AF-108 fundraiser application must be submitted to the Business Office for approval 30 days prior to beginning of fundraiser. No fundraising for charity is to take place without Business Office approval. The application should indicate the organizations name and percent of profits that will be donated. You must submit a requisition to pay the charitable organization upon completion of the fundraising event. An audit trail of every financial transaction must exist. **Therefore, cash should never be handed over to the charitable organization as a form of payment.** For more information on charitable fundraising contact the Business Office.


### **SECTION 13: Commissions/Donations**

#### 13.1 Commissions

1. General student picture commissions may be split as follows.
  - a. Maximum of 25% to faculty account.
  - b. Other 75% into student fund(s).
2. Individual clubs/sports picture commissions should be deposited 100% into the appropriate individual/club sport fund(s).

13.2 Donations

All contributors must submit an AF-121 Contribution Acknowledgement Form to the Business Office. Donations **should not** be accepted at the campus.

 **Donations should never be solicited by either staff or students unless approved by the Superintendent.**

**SECTION 14: Transfer of Funds Between Activity Accounts**

14.1 Transfers for the Purpose of Payment or Contribution

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., or when a club purchases materials from the School Store. A transfer of funds shall be made between accounts in such instances in lieu of issuing an activity fund check.

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.

Loans from Activity Fund accounts are not allowed.

14.2 Documentation of Transfers

Each transfer shall be initiated by the preparation of a Request for Internal Transfer of Funds (Form AF-107) disclosing both the amount of and the reason for the transfer. When all required approvals have been obtained, the campus bookkeeper/secretary will send the form to the Business Office and a journal entry will be completed.

**SECTION 15: Theft of Funds**

15.1 Coverage

Activity Funds are insured against dishonest acts of employees through insurance carried by Elgin Independent School District. This insurance protects the District to a limit of \$100,000 for each employee handling Activity Fund monies.

15.2 Report of Loss

In the event that a loss or dishonest act involving Activity Fund monies is uncovered, it shall be reported immediately by phone and in writing to the CFO.

15.3 Acts Not Insured

The insurance policy does not cover burglary outside the premises, mysterious disappearance or accidental destruction of money or property. It is therefore incumbent upon each school principal to provide the maximum security available for the protection of Activity Funds.

## **SECTION 16: Activity Fund Forms and Reports**

### 16.1 Supply of Forms and Reports

**All Activity Fund forms and reports are available on the Business Office web page.**

Following is a list of the Activity Fund forms and reports:

<u>Number</u>	<u>Title</u>
AF-100	Quarterly Sales Tax Report
AF-101	Acknowledgement of Principal's Responsibilities Concerning Activity Funds
AF-102	Acknowledgement of Responsibilities of Faculty Sponsors of Student Groups
AF-103	Acknowledgement of Responsibilities of Campus Bookkeepers/Secretaries Concerning Activity Funds
AF-104	Tabulation of Monies Collected
AF-105	Inventory Control Template
AF-107	Request for Internal Transfer of Funds
AF-108	Fundraising/Sales Activity Application
AF-109	Activity Fund Deposit Form
AF-113	Petty Cash Reconciliation
AF-114	Ticket Log
AF-115	Ticket Sales Report
AF-116	Request for Payroll Supplement
AF-117	Athletic Duty Sheet
AF-121	Contribution Acknowledgement Form

### 16.2 Preparation of Reports

#### 1. Quarterly Sales Tax Report (Form AF-100)

This form should be completed and turned in to the Business Office by the 10<sup>th</sup> day of each month.

2. Acknowledgement of Principal's Responsibilities Concerning Activity Funds (AF-101)  
The form should be completed by the principal at the beginning of each school year.
3. Acknowledgement of Responsibility of Faculty Sponsors of Student Groups (AF-102)  
This form should be completed at the beginning of each school year by any employees, faculty, or sponsors that will be conducting any fundraising or sales activities.
4. Acknowledgement of Responsibilities of Campus Bookkeepers/Secretaries Concerning Activity Funds (AF-103)  
This form should be completed by the campus bookkeepers/secretaries at the beginning of each school.
5. Tabulation of Monies Collected (Form AF-104)  
This form should be used when collecting funds (small/multiple collections) and an Activity Fund Cash Receipt is not used.
6. Inventory Control Template (Form AF-105)
7. Request for Internal Transfer of Funds (Form AF-107)
8. Activity Fund Deposit (Form AF-109)  
This form should be submitted to the Business Office with every bank deposit.
9. Fundraising/Sales Activity Application (Form AF-108)  
The top portion of this form should be completed and approved before any fundraiser or sale of merchandise takes place. The bottom portion of this form (Fundraising/Sales Activity Application Recap) should be completed within 30 days of the completion of any fundraising/sales activity.
10. Petty Cash Reconciliation (Form AF-113)  
This report shall be prepared and turned in to central office by the 10<sup>th</sup> day of the next month.
11. Ticket Log (Form AF-114)  
This form will be used for all ticketed events.
12. Ticket Sales Report (Form AF-115)  
This report will be used for every event where tickets are sold.
13. Request for Payroll Supplement (Form AF-116)  
This report is due to the Business Office and will be paid according the Time Sheet Schedule.

14. Athletic Duty Sheet (Form AF-117)

This report is due to the Business Office and will be paid according the Time Sheet Schedule.

15. Contribution Acknowledgement Form (Form AF-121)

This form is to be used when a business, individual, booster club or PTA makes a donation to the school district.

**SECTION 17: Division of Assets - New Schools**

17.1 Division of Asset Procedures

When students are transferred to open a new school, a division of assets shall be prorated to the new school on a percentage basis of the number of students involved.

Final determination of the division of assets shall be by the Superintendent or his/her authorized designee.

**SECTION 18: Athletics**

18.1 Athletic Event Ticket Sales

1. Numbered tickets should be issued for admission to all athletic events.
2. Each roll of tickets should have a Ticket Log (AF-114).
3. The gatekeeper will reconcile the cash box and fill out the Ticket Sales Report after the athletic event.
4. The gatekeeper will sign the Ticket Sales Report (AF-115).
5. The gatekeeper will turn in the cash box and the Ticket Sales Report to the administrator on duty or the athletic secretary.
6. The administrator on duty or the athletic secretary will count the cash box (in the presence of the gatekeeper) for verification and sign the Ticket Sales Report.
7. The athletic secretary (or athletic director/head coach if athletic secretary involved for steps 5/6) will verify the number of tickets sold on the Ticket Sales Report to the Ticket Log and sign the Ticket Sales Report.
8. A cash receipt (see Section 4 – Receipt of Cash) will be issued by the athletic secretary and the funds will be deposited (see Section 5 – Deposit of Funds) into the gate receipts' General Fund account.

18.2 Athletic Camps

1. When you are hosting a camp for a specific sport, camps fees and any other funds made from the camp will be deposited in that sport's Activity Fund account.
2. Elgin ISD employees who work the camp will be paid through the payroll system using form AF-116 – Request for Payroll Supplement. The campus should enter a requisition to Elgin ISD to cover the requests for supplemental pay.
3. All other expenses for the camp, such as T-shirts, non-employee workers, hospitality room supplies, trophies, etc., should be requisitioned from that sport's Activity Fund account.

### 18.3 Athletic Tournaments – Pre-Season

1. When you are hosting a pre-season tournament for a specific sport it is considered a fundraiser. Entry fees, gate receipts, and any other funds made from the tournament will be deposited in that sport's Activity Fund account.
2. Sanctioned officials will be paid through that sport's Activity Fund.
3. Elgin ISD employees who work as a gatekeeper, clock worker, etc. will be paid through the payroll system using the Athletic Duty Sheet (AF-117). The campus should enter a requisition to Elgin ISD to cover the Athletic Duty Sheets payment.
4. All other expenses for the tournament such as; T-shirts, non-employee workers, hospitality room supplies, trophies, etc. should be requisitioned from that sport's Activity Fund account.

## **SECTION 19: Activity Fund Audits**

### 19.1 Spot-Check Audits

These audits are conducted on a random basis for all types of transactions (i.e., accounting, inventory, cash accounts, petty cash, athletic ticket rolls, etc.) This allows the Business Office to review for accuracy and compliance with procedures as well as identify weaknesses which may warrant more in-depth audit coverage.

### 19.2 Audit Process

1. **Field Work** – It will be necessary for the auditor to review certain records and conduct interviews with campus personnel. Access to personnel and records is important for the prompt completion of the field work.
2. **Final Audit Report** – The final audit report will include observations, recommendations, and may include management's responses. It will be submitted to the CFO. The final audit report will be sent to the campus principal.
3. **Follow-Up Review** – The Business Office may follow-up on previously reported findings to determine whether corrective action was taken as planned by the auditee. It is the responsibility of the principal of the campus being audited to implement the corrective action required to resolve audit findings.

# Elgin Independent School District

## Quarterly Sales Tax Report

Campus: \_\_\_\_\_

Activity Fund Account Name: \_\_\_\_\_

**Quarterly Report:**

\_\_\_1<sup>st</sup> Quarter - January through March

\_\_\_2<sup>nd</sup> Quarter - April through June

\_\_\_3<sup>rd</sup> Quarter - July through September

\_\_\_4<sup>th</sup> Quarter - October through December

Total Dollar Amount Collected  
(Food Items)

\$ \_\_\_\_\_

Total Dollar Amount Collected  
(Non-Food Items)

\$ \_\_\_\_\_

Principal's Signature: \_

Date: \_

\*\*\*\*\*

This report is due in the Business Office by the 10<sup>th</sup> of the following month the quarter ends. (Example: January through March the report will be due by April 10<sup>th</sup>)

The Business Office will compute the amount of sales tax due and notify each campus.

## Elgin Independent School District

### Acknowledgement of Principal’s Responsibilities Concerning Activity Funds

The purpose for the raising and expending of funds by student groups is for the direct benefit of the students. Fundraising activities will contribute to the educational experience of the students and will not conflict with the instructional program. The principal is responsible for overseeing the proper collection, disbursement, accounting, and control of all Activity Funds.

I hereby acknowledge that I agree to read the “Activity Funds Manual” (located on the internet at [www.elginisd.net](http://www.elginisd.net) under the Business Office) and that I am responsible for complying with it. In particular, I acknowledge that:

1. I am responsible for ensuring that every faculty sponsor, campus bookkeeper/ secretary, and other parties involved in the handling of Activity Funds reads and follows the guidelines and procedures in the Activity Fund Manual.
2. I am responsible for ensuring that Activity Fund Manual Receipt forms are completed and submitted to the Business Office for all parties listed in item #1 at the beginning of each school year.
3. All fundraising and sales activities will be approved, **in advance (30-day advance for fundraising)**, by me and the CFO using the Fund Raising/Sales Activity Application (form AF-108).
4. I am responsible for safekeeping of funds at the school when it is not feasible for them to be deposited to the District’s bank.
5. I am responsible for ensuring that all faculty sponsors and other related parties turn in Activity Fund money to the campus bookkeeper/secretary **daily (no exceptions)** in the same form it was received.
6. I am responsible for ensuring that at the completion of all fundraisers/sales, the Fundraising/Sales Activity Recap (bottom portion of Form AF-108) will be completed and submitted to the CFO for approval within 30 days after the ending sale date.
7. I am responsible for ensuring that all purchases made on behalf of the departments and student organizations will be made by requisition and approved, **in advance**, by me through the online TxEIS requisitioning system.
8. I am responsible for ensuring that Activity Fund records are retained for five years by the faculty sponsor and campus bookkeeper/secretary.

\_\_\_\_\_  
Principal Name - Printed

\_\_\_\_\_  
Campus

\_\_\_\_\_  
Principal Signature

\_\_\_\_\_  
Date

## Elgin Independent School District

### Acknowledgement of Responsibilities of Faculty Sponsors of Student Groups

The purpose for the raising and expending of funds by student groups is for the direct benefit of the students. Fundraising activities will contribute to the educational experience of the students and will not conflict with the instructional program. The faculty sponsor of a student club or group is responsible for maintaining adequate financial records as evidence of proper custodianship of money received by and disbursed by club accounts.

I hereby acknowledge that I agree to read the “Activity Funds Manual” (located on the internet at [www.elginisd.net](http://www.elginisd.net) under the Business Office) and that I am responsible for complying with it. In particular, I acknowledge that:

1. All fundraising and sales activities will be approved, **in advance (30-day advance for fundraising)**, by me and the CFO using the Fundraising/Sales Activity Application (form AF-108).
2. I am responsible for safeguarding and accounting for funds received from or on behalf of students.
3. Activity Fund money will be turned in to the campus bookkeeper/secretary **daily (no exceptions)** in the same form it was received.
4. At the completion of all fundraisers/sales, the Fundraising/Sales Activity Application Recap (bottom portion of Form AF-108) will be completed and submitted to the principal and the CFO in the Business Office for approval.
5. All purchases made on behalf of the student organization will be made by requisition and approved **in advance** by the principal through the online TxEIS requisitioning system.
6. I will maintain a positive balance in my organization’s account.
7. I am responsible for retaining Activity Fund records for five years.
8. I am responsible for contacting the CFO in the Business Office if I need training concerning the procedures outlined here or in the Activity Fund Manual.

I understand that I will be held responsible for any 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 established procedures.

\_\_\_\_\_  
Sponsor Name - Printed

\_\_\_\_\_  
Sponsor Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Student Club or Organization

\_\_\_\_\_  
Campus

## Elgin Independent School District

### Acknowledgement of Responsibilities of Campus Bookkeepers/Secretaries Concerning Activity Funds

The purpose for the raising and expending of funds by student groups is for the direct benefit of the students. Fundraising activities will contribute to the educational experience of the students and will not conflict with the instructional program. The campus bookkeeper/secretary is responsible for the appropriate collection, disbursement, and accounting of all Activity Funds.

I hereby acknowledge that I agree to read the “Activity Funds Manual” (located on the internet at [www.elginisd.net](http://www.elginisd.net) under the Business Office) and that I am responsible for complying with it. In particular, I acknowledge that:

1. I will review all Fundraising/Sales Activity Application forms (Form AF-108) and ensure that they are approved, **in advance (30-day advance for fundraising)**, by the principal and the CFO.
2. I am responsible for safeguarding and accounting for funds received from or on behalf of students until such time as they are deposited.
3. I am responsible for depositing **DAILY**, Activity Fund cash and checks turned in to me in the form it was received.
4. At the completion of all fundraisers/sales, I will verify the accuracy of the Fundraising/Sales Activity Application Recap (bottom portion of form AF-108) completed by the Sponsor before it is submitted to the principal and the CFO for approval.
5. All purchases made on behalf of the departments and student organizations will be made by requisition and approved **in advance** by the principal through the online TxEIS requisitioning system.
6. I will monitor Activity Fund account balances and will immediately notify the CFO if any are negative.
7. I am responsible for retaining Activity Fund records for five years.
8. I am responsible for notifying the CFO if I suspect any type of fraud concerning Activity Funds.
9. I am responsible for following any other procedures in the Activity Fund Manual not specifically listed here.
10. I am responsible for contacting the CFO in the Business Office if I need training concerning the procedures outlined here or in the Activity Fund Manual.

I understand that I will be held responsible for any Activity Funds entrusted to me and that I will reimburse the department or student organization for any money which is lost due to carelessness, theft, fraud, or failure to follow established procedures.

\_\_\_\_\_  
Campus Bookkeeper/Secretary Name-Printed

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Campus

\_\_\_\_\_  
Date



<CAMPUS NAME HERE>

INVENTORY CONTROL TEMPLATE

LEAGUE: \_\_\_\_\_

LOCATION: \_\_\_\_\_

DATE: \_\_\_\_\_

		Enter	Enter	Calculation	Enter	Calculation	Enter	Calculation	Enter	Calculation
EXAMPLE	Item Description	Boxes/Cases Purchased	Pieces per Box	Total Pieces	Cost per Box	Total Cost	Remaining Inventory	Pieces Sold	Sale Price	Revenue
1				0		\$ -		0		\$ -
2				0		\$ -		0		\$ -
3				0		\$ -		0		\$ -
4				0		\$ -		0		\$ -
5				0		\$ -		0		\$ -
6				0		\$ -		0		\$ -
7				0		\$ -		0		\$ -
8				0		\$ -		0		\$ -
9				0		\$ -		0		\$ -
10				0		\$ -		0		\$ -
11				0		\$ -		0		\$ -
12				0		\$ -		0		\$ -
13				0		\$ -		0		\$ -
14				0		\$ -		0		\$ -
15				0		\$ -		0		\$ -
16				0		\$ -		0		\$ -
17				0		\$ -		0		\$ -
18				0		\$ -		0		\$ -
19				0		\$ -		0		\$ -
20				0		\$ -		0		\$ -
									Total Sales	\$ -
									Total Deposit	
									Over (Short)	\$ -

**Notes:**  
 For bulk items purchased such as nacho cheese, chili, jalapenos, etc., estimate servings per container.  
 List any giveaways under wasted inventory.

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

Print \_\_\_\_\_

Signature \_\_\_\_\_

Inventory Wasted		EXAMPLE
Item Description	Est. Qty wasted	Est. Value wasted
Nacho cheese	1/3 can	\$ 20.00



ELGIN INDEPENDENT SCHOOL DISTRICT  
\_\_\_\_\_ ACTIVITY FUND

AF-107

*Campus*

**Request for Internal Transfer of Funds**

Transfer of funds is hereby requested:

**FROM**

---

<i>Account Title</i>	<i>Budget Code</i>
----------------------	--------------------

**TO**

---

<i>Account Title</i>	<i>Budget Code</i>
----------------------	--------------------

In the amount of        \$

The rationale for this transfer is

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APPROVED:

Sponsor of Donor Fund

Sponsor of Recipient Fund

Principal

Date

**INSTRUCTIONS:**

1. This form should be completed in duplicate with all required signatures affixed. (One copy to Renee Jonse in the Business Office and one copy for campus files.)
2. Approvals required are outlined in Section 14 of the Activity Fund Manual.

Revised 08/14/15

## CHEAT-SHEET – AF-108

# Fundraising / Sales Activity Application

Fundraiser	For profit – do you intend to make a profit?
Sale	Not for profit – items priced only to cover cost. (Some sales may result in a small profit due to rounding UP to cover sales tax)
Campus	Enter campus name
Date	Enter today's date
Club Name	Enter club name
Sponsor	Enter sponsor name
Sale Beg Date	Enter beginning date of sale
Sale End Date	Enter the last day items will be sold
Event Date	If your fundraiser or sale is on a specific day? (Ex. Dance, Athletic Camp, etc.) Enter the day it will be held.
Purpose of Sale	What will the fundraiser money be used for? (Ex. Purchase new equipment, trip to Disney World, Senior Prom, etc.)
Product/Activity	What will you be doing to raise the money? (Ex. Car Wash, Lift-A-Thon, Dance, etc)
Product Distribution	Will product be distributed during school hours? Check Yes or No
Vendor Information	Please enter all information – if a routine <u>approved vendor</u> is used – write the VENDOR NAME & “vendor on file”. We must have the vendor's name.
Selling Price	List the sales price of the item/s you are selling. If you are selling various items then enter a <u>price range</u> (Ex. \$1.50 – \$8.00)
Est. Profit	Enter profit as a <b>TOTAL</b> for the fundraiser. If this is a sale, then profit will be \$0 <u>Do not write \$2.00 per item.</u>
% Profit	Enter profit as a percentage – most brochure sales will give you this amount.
Sales Tax	Is this sale taxable? <u>Examples of common taxable sales:</u> Yearbooks, T-Shirts, Agendas, student planners, brochure sales items that are NOT food, sketchbooks, rental of tangible personal property such as locks, musical instruments, publications such as football, basketball, or volleyball programs, magazines (single issue or subscription less than six months), school purchased supplies that are sold to students, any articles of clothing, etc. <u>Examples of common non-taxable sales:</u> Food items; rental of real property such as gymnasiums, auditorium, library, or cafeteria; Agricultural products (plants & seeds); parking permits for public school students, faculty & staff; car washes; sales of advertising space in athletic programs, yearbooks, newspapers; tickets to events; fines; etc.
If yes question	If yes, are you using this sale as one of your 2 tax-free sale days for this <b>calendar year</b> ? This is where you would state YES, I'm using one of my tax-free days to sell yearbooks, agendas, T-shirts, etc.  *The campus as a whole gets 2 One-Day Tax-Free Sales **Bona Fide Chapter Clubs (elects officers, holds meeting, & takes minutes) get 2 One-Day Tax-Free Sales.
Is this your 1 <sup>st</sup> or 2 <sup>nd</sup>	
Tax-free sale to date	Think Calendar Year – then indicate if it's the first or second.

Please do not leave anything blank on the application - if you are not sure how to answer a question, call Kim Pruneda or Renee Jonse.

## **Incomplete applications will be sent back!**



**Original:** Campus   **1 copy:** Sponsor   **1 copy:** Business Office on approval   **1 copy:** Business Office on recap

**Revised 08/14/15**

**Elgin ISD**  
**Activity Fund Deposit Form**

AF-109

\_\_\_\_\_ \$  
Date of Deposit                      Amount of Deposit

\_\_\_\_\_  
Budget Code

\_\_\_\_\_  
Name of Activity Account

\_\_\_\_\_  
Description

**Attach this form to:**

- Yellow deposit slip
- Bank confirmation
- Yellow cash receipts and/or Tabulation Form

**Elgin ISD**  
**Activity Fund Deposit Form**

AF-109

\_\_\_\_\_ \$  
Date of Deposit                      Amount of Deposit

\_\_\_\_\_  
Budget Code

\_\_\_\_\_  
Name of Activity Account

\_\_\_\_\_  
Description

**Attach this form to:**

- Yellow deposit slip
- Bank confirmation
- Yellow cash receipts and/or Tabulation Form



Revised 08/28/15



Revised 08/14/15

**Elgin ISD  
Ticket Sales Report**

Campus: \_\_\_\_\_

Event: \_\_\_\_\_ Date: \_\_\_\_\_

	<u>Adults</u>	<u>Students</u>
Admission Price	_____	_____
Ending Ticket #	_____	_____
Beginning Ticket #	_____	_____
Number Sold	_____	_____
Verified number of tickets sold matches the ticket log.	_____	
	Athletic Director/Head Coach signature	
Total (Admission x number sold)	_____	_____

Total Adults:	_____	Beginning Cash Box:	_____
Total Students:	_____	Ending Cash Box:	_____
Total Revenue:	_____	Total Collected:	_____
Difference (if any) between total revenue and total collected:	_____		

Reason for difference: \_\_\_\_\_

Gatekeeper Signature: \_\_\_\_\_

Bookkeeper Signature: \_\_\_\_\_

\*\*\*\*\*

Game Workers:	Gate (# worked)	Book (# worked)	Clock (# worked)
1. _____	_____	_____	_____
2. _____	_____	_____	_____
3. _____	_____	_____	_____
4. _____	_____	_____	_____
5. _____	_____	_____	_____

ELGIN INDEPENDENT SCHOOL DISTRICT

Request for Payroll Supplement  
(Extra Duty Pay)

*Complete form and obtain appropriate approvals before submitting for payment. Time sheet schedule is on the back.*

Name: \_\_\_\_\_ Employee Number: \_\_\_\_\_

Campus: \_\_\_\_\_ Position: \_\_\_\_\_

Reason for requesting payroll supplement (be specific as to activity/program/project):

**Attach documentation (ex: student sign in sheets)**  
**\*\*Hours worked must be outside normal duty schedule\*\***

\_\_\_\_\_

DATE(S) WORKED	TOTAL HOURS WORKED	X	RATE	=	TOTAL

Amount: \_\_\_\_\_

Budget Code: \_\_\_\_\_

Employee: \_\_\_\_\_ Date: \_\_\_\_\_

Approved: \_\_\_\_\_ Date: \_\_\_\_\_  
Principal

Approved: \_\_\_\_\_ Date: \_\_\_\_\_  
Program Director

Approved: \_\_\_\_\_ Date: \_\_\_\_\_



# **ELGIN I.S.D. ATHLETIC DUTY SHEET**

\_\_\_\_\_ High School Event

\_\_\_\_\_ Middle School Event

Elgin vs. \_\_\_\_\_

Name of Event: \_\_\_\_\_

Date of Event: \_\_\_\_\_

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

Employee Number: \_\_\_\_\_

### **Number of Games Worked:**

\_\_\_\_\_ One

\_\_\_\_\_ Three

\_\_\_\_\_ Two

\_\_\_\_\_ Four

Approved By: \_\_\_\_\_

Principal/Assistant Principal

### **FOR PAYROLL OFFICE USE ONLY**

Amount Paid: \_\_\_\_\_

Budget Code: \_\_\_\_\_



## CONTRIBUTION ACKNOWLEDGEMENT FORM

Elgin Independent School District is a public school district and is a political subdivision of the State of Texas. The District is not a tax-exempt entity under the Internal Revenue Service (IRS) Code Section 501(c) (3). However, the District is considered a tax-exempt organization that may receive charitable contributions according to the IRS Code Section 170(c) (1). This section states that a charitable contribution means a contribution or gift to or for the use of:

*"A State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes."*

The District may receive charitable contributions if they are for public purposes, such as benefiting a group and not an individual. Contributions may be made to the District, District schools, District departments, or various District groups and clubs. These charitable contributions are deductible by the contributor on their tax return. The federal identification number of Elgin Independent School District is 74-6000823.

**Please note, contributions made to various parent or community organizations, such as PTOs and Booster Clubs, are not contributions to the District.** Since these organizations are separate entities from the District, the District's tax-exempt status does not apply to these organizations. These organizations must apply for their tax-exempt status under IRS Code Section 501(c) (3). Evidence of their tax-exempt status would be a Determination Letter from the IRS. When a PTO or Booster Club donates monetary or non-monetary items to the District, then the donation is considered a contribution to the District.

**Please complete all information requested in the form below, submit the form & donation to the Business Office.**

### **Elgin Independent School District greatly appreciates the support of:**

Name of Contributor: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

Contact Name/Phone#: \_\_\_\_\_ / \_\_\_\_\_

Contact email: \_\_\_\_\_

Description of item(s) \_\_\_\_\_

Estimated \$ Value \_\_\_\_\_

Purpose of donation \_\_\_\_\_

Date Received \_\_\_\_\_

**This support will assist the District in continuing to improve the educational environment.**

\_\_\_\_\_  
Print Name of Contributor

\_\_\_\_\_  
Signature of Elgin ISD CFO

\_\_\_\_\_  
Contributor's Signature

\_\_\_\_\_  
Today's Date