

---

# ACTIVITY FUND TRAINING

PRINCIPAL, CAMPUS, AND STUDENT ACTIVITY ACCOUNTS

Calallen ISD – September 2023



# WHAT ARE ACTIVITY FUNDS?

- Established to account for district, campus, and student monies generated from fundraisers, commissions, collections, and donations
- Two types:
  - Campus Activity Funds
  - Student Activity Funds

# ACTIVITY FUND TYPES

## CAMPUS ACTIVITY FUNDS

- 491 – HS Principal’s Activity Acct
- 492 – Wood River Principal’s Activity Acct
- 493 – ~~Magee~~ West Principal’s Activity Acct
- 494 – East Principal’s Activity Acct
- 495 – MS Principal’s Activity Acct
- 496 – Magee Principal’s Activity Acct

## STUDENT ACTIVITY FUNDS

- 865 – MS Student Activity Acct
- 873 – ~~Magee~~ West Student Activity Acct
- 875 – Magee Student Activity Acct
- 876 – HS Student Activity Acct

# CAMPUS (CAF) – GENERAL GUIDELINES

- AKA – Principal Accounts
- Managed under direction of Campus Principal
- Funds raised by Student Body as a whole
- Expended for the primarily benefit the student body and have a public purpose in the realm of education

# CAF EXAMPLES

## FUNDING SOURCES

- Student Pictures
- School-Wide Fundraisers
- Vending Commissions

## EXPENDITURES

- Awards & Incentives
- Field Trips
- Parent/Student Functions
- Staff Development
- Technology for Campus

# STUDENT (SAF) – GENERAL GUIDELINES

- Managed by Student Organizations
- Supervised by District Club Sponsors
- Funds used EXCLUSIVELY for the benefit of students and credit the group as a WHOLE, not to individual students
- Student Organizations decide how to use their funds
- Club minutes should support ALL expenditures

# SAF EXAMPLES

## FUNDING SOURCES

- Fundraisers
- Donations

## EXPENDITURES

- Students Decide!
  - Equipment & Supplies
  - T-shirts
  - Travel Expenses
  - Uniforms



# ROLES & RESPONSIBILITIES





# CLUB & ACTIVITY SPONSORS

- Attend annual training
- Maintain accurate and complete records
- Deposit funds collected **TIMELY**
- Receive prior approval for all fundraising activities and purchases
- Safeguard merchandise and money

# CAMPUS SECRETARY/BOOKKEEPER

- Monitors approved fundraising activities and funds
- Receives, counts and receipts all funds from sponsors
- Deposits all funds to Business Office or Bank
- Informs Principal of problems and concerns

# CAMPUS PRINCIPAL

- Ultimate responsibility for the proper handling of ALL Activity Funds on their campus
- Approval of all CAF & SAF transactions
- Safekeeping of money on campus
- Ensure adherence to policy and procedures

# BUSINESS OFFICE

- Maintain and update procedures and guidelines
- Provide training and guidance
- Review CAF & SAF to ensure adherence to the procedures and guidelines



# POLICIES & PROCEDURES



# FUNDRAISERS

- Prior Principal & Superintendent approval **required**
- Request for Approval of a Fund-Raising Activity form
- District Policy: 2 per school year per group
- Additional TWO shirt sales per SAF
- Community Service Projects do not count as fundraisers



For the 2023-24 School Year, each SAF group and Campus CAF are allowed a THIRD approved fundraising event to purchase a specific item/s for the campus or student group.

# FUNDRAISERS

## STUDENT PARTICIPATION

- CANNOT interfere with regular instruction or food service activities
- The following are STRICTLY PROHIBITED: door-to-door sales, mandatory participation, student fundraising quotes
- Money raised must be used to benefit ALL students of the group or school EQUALLY

## GENERAL GUIDELINES

- Must be held for a specific purpose and the proceeds must be used for that purpose
- Yearlong fundraisers are unallowable
- Food sale fundraisers must follow the district's nutrition policy and the Texas Department of Agriculture (TDA) regulations

# ONLINE PAYMENTS

- District strongly encourages the use of the District's online payment platform RevTrak, or the fundraising vendors online payment platform
- Eliminates the risk and burden of collecting, accounting for, and depositing cash and check payments
- Returned checks – burden now on Campus to collect



# CASH HANDLING & DEPOSITS

- Keep cash secure at all times and deposit on the day it is collected
- Submit all money to be deposited in the same form as collected. Do not keep cash for any reason. **Expenses CANNOT be taken out of cash receipts before deposited**
- Complete a *Organization Cash Receipts Voucher* form with every deposit
- Deposits should always be counted twice, once by the sponsor, then Campus Secretary/Bookkeeper verifies

# PURCHASES

- District Purchasing Policies and Limits Apply:
  - \$50,000+ requires BOARD Approval
  - Required for CAF & Recommended for SAF
- Requisitions should be entered and approved BEFORE purchasing
  - For all SAF purchase – attach meeting minutes or student officer signature to all requisition requests
- CASH purchases not allowed
- Sales Tax Exemption Form should only be used for SCHOOL-RELATED purchases. Do not misuse!

# EXPENDITURES - CAF

## ALLOWABLE

- Awards and incentives (non-cash, under \$25)
- Contracted services
- Education field trips & other student trip related expenses
- Meals or refreshments for staff appreciation, teacher in-service, staff development (infrequent, under \$15 per meal)
- Parent/Student Functions
- Supplies
- School furnishing and equipment
- Technology

## NON-ALLOWABLE

- CONTROLLED SUBSTANCES
- DONATIONS to a person or outside organization
- Extravagant awards or incentives
- GIFTS, gift cards, gift certificates, or the like
- Parties for staff
- PAYROLL expenditures
- Personal expenses
- Scholarships

# EXPENDITURES - SAF

## ALLOWABLE

- Awards and incentives (non-cash, under \$25)
- Charitable contributions & scholarships
- Entry fees & membership dues for students
- Equipment, supplies, and technology
- Parties and other entertainment of students
- T-shirts, uniforms, and other student apparel
- Travel expenses for the student members & their adult sponsors

## NON-ALLOWABLE

- CONTROLLED SUBSTANCES
- Purchases not approved by student membership
- DONATIONS to individuals
- Extravagant awards or incentives
- GIFTS, gift cards, gift certificates, or the like
- PAYROLL expenditures
- Personal expenses

# SALES TAX



- District's exemption DOES NOT apply to SALES
- If you sell taxable items, you must collect and remit SALES TAX
- Sales Tax Exemptions:
  - Two One-Day Tax-Free Sales per Calendar Year
  - Food and Beverage Sales
  - Nontaxable Items – magazine subscriptions, gift certificates and passbooks, car washes

# TRAVEL

- ALL travel must have prior approval from Principal and Superintendent
- SAF may not pay for travel that does not include students
- District Travel Guidelines must be followed for all travel



# ADDITIONAL ITEMS

- All donations to the District require Superintendent approval
  - Donation Acceptance Request Form
- Only the Superintendent and Assistant Superintendent can execute contracts on behalf of the District – that includes CAF & SAF



WHY ARE WE HERE TODAY?





# WHY IS THIS IMPORTANT?

- Understand CISD procedures and your role in activity fund transactions and compliance
- Provide the tools necessary to be successful in your role
- Ensure compliance with federal, state, and local policies, and fiscal audit requirements

# RECENT HEADLINES

**Nearly All Boston Public Schools  
Mismanaged Student Activity  
Funds, Audit Finds**

**LET'S STAY OUT  
OF THE NEWS!**


UPDATE: Audit shows \$43,000 missing from  
Carroll's Student Activity Fund, parents and alumni  
speak out

**Auditor: Iowa football coach  
used \$16K in activity funds  
improperly**

# RESOURCES

<https://www.calallen.org/Page/8082>

[DISTRICT HOME](#) [Languages](#) [User Options](#)

 [LEADERSHIP](#) [FAMILIES](#) [DEPARTMENTS](#) [DIRECTORY](#) [EMPLOYMENT](#) [OUR DISTRICT](#)

[Our Schools](#) [CALENDAR](#) [SKYWARD](#) [LUNCH MENU](#) [TRANSPORTATION](#)

[HOME](#) / [DEPARTMENTS](#) / [BUSINESS OFFICE](#) / [ACTIVITY FUNDS](#)

## BUSINESS OFFICE

[Edit Page](#)

- [BUSINESS OFFICE](#)
- [ACTIVITY FUNDS](#)
- [ANNUAL REPORT OF LOCAL DEBT INFORMATION](#)
- [BUDGET AND TAX INFORMATION](#)

## ACTIVITY FUND POLICIES, PROCEDURES, FORMS, AND RESOURCES

- [Calallen ISD Activity Account Manual](#)
- [Activity Fund Sponsor Guidelines](#)
- [Activity Fund Training Presentation](#) [↓](#)
- [Fundraiser Reconciliation Form](#)
- [Organization Cash Receipts Voucher](#)
- [Request for Approval of Fundraising Activity Form](#) [↓](#)
- [Student Activity Account Request to Submit a PO](#)



Calallen ISD Administration  
APPRECIATES your dedication  
and support of our students.  
Continue the GREAT work!

---

# Any Questions?

Remember: Your Campus Principal and Business Office staff are here to **HELP**, please reach out anytime!

