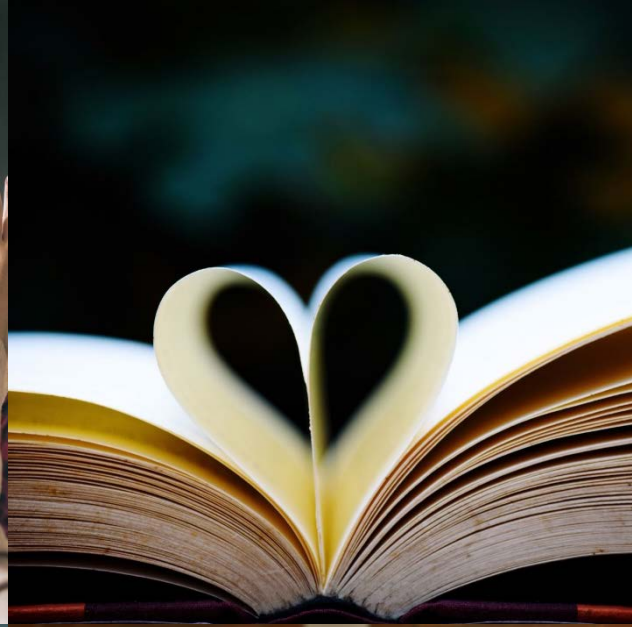


Activity Fund Procedure Manual

College Station ISD
Business Services
July 2023





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General Statement

Procedures for the handling of cash receipts are designed to provide accountability for monies received in accordance with accepted standards of internal controls. All employees within the District are responsible for complying with the policies and procedures described below. Failure to adhere to these policies and procedures may result in disciplinary and/or legal action being taken. Compliance with these procedures will protect the employees when questions arise and protect the District from criticism by auditors and other reviewing officials. All employees have an obligation to report any suspected theft, fraud, embezzlement, or any other irregularity causing a loss of cash. Employees who are aware of criminal activity and fail to report such may be subject to disciplinary action. Employees are required to cooperate with any police or audit investigation, and they may be requested to keep their knowledge of the investigation confidential.

All principals, secretaries/bookkeepers, sponsors, teachers, and students who will be handling money will be required to take annual Cash Handling and Fundraising training, pass a Cash Handling test, read these procedures, and receive InTouch training before being allowed to hold fundraisers and handle any money.

Definitions

Activity Funds

The Texas Education Agency defines activity funds as funds consisting of monies received and held by the school as trustee to be expended or invested in accordance with the conditions of the trust. The TEA stipulates that these funds must be used to promote the general welfare of the school and the educational development and morale of all students, and further states all funds collected by school district personnel from students are defined as activity funds and must be processed through the activity fund accounts. Activity funds should be accounted for in one of two different fund groups. These funds are:

- Fund 461 = Campus Activity Fund

- Fund 865 = Student Activity Fund

Campus Activity Funds

TEA and Board Policy CFD Legal mandate the use of Fund 461 to account for activity funds designated as campus activity funds. All uses of campus activity funds must provide a measurable educational or instructional benefit to the students of CSISD. Use of campus activity funds to provide an individual benefit to an employee or non-employee is prohibited. Campus activity funds are considered District funds.

Agency Funds

Student Activity (Trust & Agency Funds)

TEA and Board Policy CFD Legal mandate the use of Fund 865 to account for activity funds designated as student activity funds. Student activity funds are those raised by and expended for an official student club or group. All uses of student activity funds must provide direct benefit to student group. Use of student funds to provide an individual benefit to an employee or non-employee is prohibited.

Social Committee Funds

Funds generated or contributed solely by the school faculty to be utilized and expended at their own discretion. All expenditures for hospitality, condolence, luncheons, lounge facilities, or any other purpose for the sole benefit of the faculty shall be paid out of Social Committee Funds.

The revenue source of this fund typically includes faculty donations. These funds do not belong to the District. There is greater flexibility in expenditures from this fund since the funds do not belong to the District.

All funds collected by faculty or administration for a Social Committee Fund is to be kept in a locked safe. There is to be a committee that oversees and reconciles these funds. These funds should NOT be deposited into the Campus Activity Fund.

The District's Tax-Exempt Number may not be used to claim tax exemption by individuals making purchases from personal funds, even though 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.

Spending Guidelines

HB 3646

HB 3646, 81st Regular Legislative session, requires school districts to adopt a policy governing the expenditure of local funds from vending machines, rentals, gate receipts, or other local sources of revenue over which the District has direct control. The policy must require discretionary expenditures of local funds to be related to the District's education purpose and provide a commensurate benefit to the District or its students and meet the standards of Section 52, Article III of the Texas Constitution regarding expenditure of public funds. The College Station ISD policy [CFD \(Local \)-A](#)

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

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

Staff Development and District Meetings

Light refreshments may be integrated as part of a staff development or District meeting (including a meeting involving the community), so long as they are provided during the meeting and are made available or served to conduct the meeting more efficiently.

For instance, refreshments may be served at an extended meeting if the refreshments are light and presented for consumption during the meeting. An example of light refreshments would include coffee, water, soda, fruit juice, cookies, popcorn, snack mix, donuts, cinnamon rolls, kolaches, snack pastries and/or snack

bread. The following are not light refreshments: regular or finger sandwiches, pizza, or breakfast buffet.

Meals may be integrated as part of a staff development training or District meeting (including a meeting involving the community), so long as the meal is provided during the training or meeting and is made available or served to conduct the meeting more efficiently. These meals do not count towards the two Appreciation meals allowed.

For example, a boxed lunch may be served during an in-service training if the price-per-participant for the meal meets District guidelines (see below), and the meal is part of a working lunch that allows participants to remain at the training, rather than being allowed to leave for a lunch break. The agenda for the meeting is to indicate the time of the meeting and a notation of the “working lunch” or “working breakfast.” The agenda will need to be maintained with the purchase order for the meal and retained in accordance with our record retention policy.

The District has established a policy that the cost of a meeting meal is not to exceed \$15.00 per participant, exclusive of tax and gratuity (if applicable).

Some examples of expenditures of campus activity funds that are permissible under HB 3646:

- New staff in-service breakfast
- Student Teacher Orientation Welcome Breakfast
- Light refreshments during an employee service recognition
- Light refreshments during a school-wide meeting celebrating a milestone (25th anniversary or a new school dedication)
- Light refreshments during after school staff meetings
- Light refreshments during student/parent events such as Donuts for Dads and Muffins for Moms
- Light refreshments during PTO meetings
- Light refreshments during CIP meetings
- Lunch for teachers on STAAR testing days

Appreciation Meals

A maximum of **two** meals per school year may be provided for faculty appreciations (does not have to be served as a part of a meeting or training). The District has established a guideline for the cost of an appreciation meal to not exceed \$15.00 per participant, exclusive of tax and gratuity (if applicable).

Meals funded from Social Committee or donated funds (donor must specify in writing) designated for this purpose are permissible expenditures. Since these are not District funds, there is more flexibility in their use. There are no per person dollar limitations or number of event limitations.

Gifts/Tokens of Appreciation for Employees or Community Members

Gifts to employees not associated with an employment obligation or expectation are not permissible under the spending provisions of HB 3646.

Examples of expenditures of campus activity funds that are permissible under the HB 3646 spending authority (\$25 or less):

- One Teacher/Staff spirit or faculty shirt per school year (\$25 or less) if teachers/staff are required to wear these items during certain activities (Meet the Teacher, Curriculum Night, or Friday Spirit Days)
- Employee lanyards for ID badges because all employees are required to wear ID badges during work.
- Teacher/Staff items for the classroom such as paperclip holders, tote bags, end of day note holders or clipboards.
- De Minimis (defined by IRS as value of \$25 or less) tokens of service recognition or special awards, such as service pins, recognition plaques, clocks, and small retirement corsages.

Examples of expenditures of campus activity funds that are **not** permissible under the HB 3646 spending authority:

- Door prizes at staff development that are funded by public funds (e.g., gift card to Starbucks)
- Gift cards

- Items, such as cards for birthdays, loss of loved ones, wedding/baby showers, if purchased from public funds. HOWEVER, these items may be purchased from Social Committee funds that are generated solely from donations from staff. Social Committee funds are private funds and may be used for the purchase of items such as retirements, birthdays, weddings, births, greeting cards, and condolence flowers.

Gifts to Students

Gifts to students when associated with an educational purpose or need are permissible under the spending provisions of HB 3646. (Keep in mind, that gifts and prizes for students should generally be something for which all students can qualify. For instance, a drawing for students qualifying for perfect attendance.)

Examples of expenditures of campus activity funds that are permissible under the HB 3646 spending authority:

- Student incentive items for STAAR
- Building modifications (library/kindergarten reading lofts)
- Door prizes for students in activities to encourage student attendance
- Student incentives for recognition of achievement
- School Supplies Fund for economically disadvantaged and at-risk students.

Accounting

College Station ISD uses a combination of centralized and decentralized accounting and bank reconciliation systems.

Responsibilities

The superintendent, principal, and sponsor, as applicable, shall be responsible for the proper administration of District, Campus Activity Funds, and Student Activity (Trust & Agency) Funds in accordance with state law and local policy, District-approved accounting practices and procedures, and the TEA Financial Accountability System Resource Guide.

Campus Principals have ultimate responsibility for the proper handling of all activity funds on their campus, the correct accounting for these funds, and overall adherence to the procedures and guidelines set out in this handbook. Every month the Campus Principal will reconcile the bank statements for accuracy and send a signed copy of the reconciled bank statement to the Business Office. All Administrators will be required to complete annual cash handling and fundraising training.

Bookkeepers/Secretaries and other designated support personnel are responsible for following CSISD procedures and guidelines in processing transactions. They will assist the sponsor with the entry of purchase orders. They will also assist with the deposit of funds. They will issue prenumbered District receipt books. They will train all new sponsors, staff, and club treasurers on proper cash handling and District procedures. All Bookkeepers and Secretaries will be required to complete annual cash handling and fundraising training. They will also need to ensure that all staff and students handling money have completed cash handling, fundraising and InTouch training annually.

Club and Activity Sponsors are responsible for following the procedures and guidelines as set out in this manual. Only certified personnel (see below) may be assigned as official sponsors of Activity Fund Accounts. Paraprofessionals may assist with the collections and preparation of various paperwork transactions for the accounts. Parents and students may help with activities and count money. However, the official sponsor (administrator, counselor, or teacher) shall be cognizant of all the account activity and shall sign off on all disbursement requests and deposits.

All Club and Activity Sponsors will be required to complete annual cash handling, fundraising, and InTouch training. They will also need to assure that any club presidents and treasurers receive annual Cash handling and fundraising training before handling funds.

Certified Personnel are current faculty members approved by the campus administrator who have administrative authority to organize.

Volunteers

Community members who assist at the campus or within the District to assist students or District events. All volunteers **MUST** complete the online application at CSISD.org prior to assisting any clubs or student organizations.

CSISD Business Services is responsible for maintaining and updating these procedures and guidelines for activity funds, providing training, processing requests for payments, and reviewing the activity of the funds to ensure adherence to procedures and guidelines.

Independent auditors will include activity funds in the annual independent audit of the College Station ISD's financial records. ([CFD \(Local\)-A](#))

Bona-fide Student Organizations

- Before establishing a student group/organization, prior approval from the principal must be obtained.
- No other club shall exist at the campus that addresses the same or similar goals and purposes as the proposed club.
- A student organization is operated by the students with the oversight of a faculty sponsor. Any changes in sponsors need to be reported to the campus secretary as soon as possible so training can be scheduled.
- Sponsors must keep detailed records of the organization's activities and collection and disbursement of the organization's funds.
- A student organization must have a constitution and/or by-laws and are to be updated every two years.
- The club must hold regular meetings. Members must sign in at the meetings.
- A student organization must elect officers each year to conduct the business of the club. Any business or activity of the club must be approved by a majority vote of the club members.
- The club must meet the minimum requirement of at least ten (10) participants.
- Officers must conduct the meetings in accordance with the by-laws and under the guidance of the sponsor.

- Minutes of the organization's meetings must be written, signed by at least three officers, and retained. The minutes must be read and approved at the subsequent meeting.
- The club treasurer shall prepare and present a treasurer's report at monthly meetings.
- As mentioned above, the funds raised by a student organization are to be expended at the discretion of the students, approved by campus administration, and documented in the minutes.
- Any payments by check related to the club, whether for fees or fundraisers, need to be payable to the CAMPUS. On the check memo line, the club's name, reason for payment (e.g., fees, candy fundraiser), and the student's name shall be included.
- An organization must have a statement included in their constitution/by-laws stating how the remaining balance in its activity fund shall be disbursed to a qualified 501(C)(3) organization in the event of its disbanding.
- Funds remaining from an organization which made no such documented determination and has been inactive for at least one year, shall be transferred by the principal to the Campus Activity Fund and used at the principal's discretion.
- Class account funds are to be completely expended prior to graduation. No funds will be kept for future class reunions.

Fundraising

- A fundraising 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.
- Fundraisers are held only to raise funds for the benefit of the student body or an individual student group and are governed by District Policy.
- Funds raised during a school year must be expended for the direct benefit of the student group within the same school year. A small portion of funds raised may be kept for the start of the new school year. Funds raised for future events like out of state trips taken every few years or Freshman class saving to host their Junior Prom would be exempted and allowed to be saved beyond the school year. However, once the purpose of the funds being raised has

passed, any remaining funds should be expended during the events school year.

- The sponsor is responsible for maintaining accurate records of all sales activities and accounting for all items purchased from vendors for resale.
- Sponsors shall take care to select a reputable company for the purchase of fundraising materials. The sponsor will consult the campus secretary/bookkeeper for a list of approved/awarded vendors. In addition, the sponsor shall maintain a good relationship with District vendors by submitting bills to the campus bookkeeper/secretary for payment of invoices within 30 days of receipt/services rendered per TEA policy. After 30 days, the District is required to pay interest on outstanding balances.
- Sponsors must keep control of the merchandise and money. Both shall always be secured, and funds must be deposited daily.
- Sponsors shall keep accurate records of buyers of purchased items and funds received, collect all money due to the activity account, and keep a detailed list of any amounts due from students. Sales details shall be turned in to the campus secretary/bookkeeper with all funds collected. The principal shall be notified if student obligations are not paid.
- The sponsor shall submit a fundraiser profit/loss statement to the bookkeeper/principal within 30 days of the conclusion of the project. See page 51 for a suggested format.
- Raffles and Bingo (Texas Constitution Art. III Sec. 47b) are not allowable fundraisers for school districts or activity fund clubs. Only 501(C)(3) organizations and churches are eligible to hold raffles. CSISD is not a 501(C)(3) organization.

IRS regulations

- **IMPORTANT:** Please note that IRS regulations state that fundraising amounts **credited to individual students may be considered income to parents.** 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. 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 individual student accounts for their fundraising efforts is strictly prohibited.**

Food Fundraisers

All school fundraisers that are selling food or candy must meet certain nutritional requirements if sold to students during school hours. **See [USDA requirements in the Smart Snacks links](#)**. Failure to follow requirements could result in the loss of federal funding for the school district, club probation, or possible club disbandment.

- School Hours are considered midnight through 30 minutes past the last bell.
- Food must meet nutritional guidelines and not compete with cafeteria sales.
 - [Smart Snacks Calculator](#)
- Schools are allowed up to 6 “free” days per school year. Check with school administrator for list of campus chosen days.
- Online, Ready to Eat food sales must be delivered after school hours.
- Any questions regarding what is allowed to sell, contact Child Nutrition.

Requests for Fundraising Activities

The Campus Principal and the Fine Arts or Athletics Director, if applicable, shall pre-approve all fundraisers. The sponsor shall complete an Authorization to Conduct a Fundraiser Form (page 52) for submission to the principal for approval. Upon approval, the principal will retain the original, and a copy shall be sent to Business Services at AR@csisd.org. Fundraiser applications shall be submitted for approval during the month of September for Fall fundraisers, the month of January for Spring fundraisers, and in May for Summer fundraisers.

During a school year, school-sponsored clubs and student organizations may have a **MAXIMUM of TWO fundraisers per semester**. Fundraisers for charities are not included in the TWO-count maximum.

Cash Receipts and Deposits

School personnel are placed in a position of extraordinary trust by parents and students when student funds are placed in their care. Adequate measures to control these student funds will assure parents and students that the funds are being handled properly. It is for the purpose of providing this assurance and protection that activity fund control procedures have been established.

The District requires sound cash management of all funds collected from students, patrons, and employees. The TEA requires that all funds collected **MUST** be deposited and tracked in the District's accounting system. All procedures listed below are for the protection not only of the District's assets, but also for the protection of the employees as well.

IMPORTANT: Online payment method is preferred. Payment method accepted may **NOT** be restricted to cash only. Checks may not be made payable directly to District employee/club sponsors.

Do NOT use any online credit payment acceptance vendor other than the District vendor InTouch without approval from Business Services first.

Cash Handling Controls

- For control purposes, there shall be at least two people involved in the collecting and depositing of cash. Therefore, all activity fund accounts will have a sponsor separate from the bookkeeper or secretary. There must be a separation of the components of cash handling among staff members in the following areas: collection of funds, depositing of funds, and reconciling funds with bank statements. Each month the Business Office will reconcile the bank statements and send a copy of the reconciliation and bank statement to the Administrator. The Administrator will review the bank statement and reconciliation, address any issues, sign the reconciliation form, and send the reconciliation back to the Business Office within two weeks.
- A pre-numbered receipt is required each time cash is received or changes hands. The use of receipts is a critical element in internal control, as well as the resolution of any differences that may arise later with the payer.

- All monies collected are to be turned in to the secretary or bookkeeper daily. Cash is **never** to be held and spent on expenses; all disbursements must be made with a check, via a purchase order, a District credit card, or vendor cards. All funds received are to be deposited within 2 days of receipt.
- All money collected must be submitted in the same form as collected. A staff member is not to substitute their personal check for cash collected. No personal checks are to be cashed from the funds collected.
- All cash/checks must be kept in a secure location such as a fireproof cabinet or safe. **Under no circumstances will the cash/checks be kept overnight in a teacher's desk or classroom, nor in their personal possession.** Daily, funds shall be counted by the sponsor, secured in a locked box or bag, and recounted with the bookkeeper or secretary for storage in a locked secure cabinet or safe until deposited at the bank.
- No temporary checks shall be accepted.
- Checks will only be accepted in the amount of the purchase and may not be pre or postdated.
- Checks must NOT be made payable to an employee or to any individual. The following information should be included on the face of the check:
 - Full name
 - Street address (no PO Box)
 - Home phone number (w/ area code)
 - Secondary phone number (w/ area code)
 - Current date (do not accept postdated checks)
 - Purpose of the check (lunch, field trip, library fine, etc.)
- Funds received via mail will be receipted through InTouch or manually in a CSISD pre-numbered receipt book and deposited within 2 days.
- All money collected must have some type of verification back-up. The sponsor must provide a listing when receiving collections from multiple individuals and it is necessary to maintain a record of who has paid. Computer-generated lists or handwritten ledger sheets are acceptable provided all pertinent information is furnished (date, names, number of items sold, amounts paid, and method of payment). See [Appendix](#) for suggested forms.
- If it is not feasible to record each individual payee, but only the number of each item sold (such as sales at a table, tickets, etc.), a cash receipt voucher may be used detailing the beginning inventory, ending inventory, amounts sold, and

funds received. This form shall be given to the campus secretary/bookkeeper along with the funds collected.

- Copies of individual receipts used when the purchaser requires a receipt for future reference such as yearbook sales, etc., may be used as back-up with deposits. Receipts shall be pre-numbered and accounted for in a numeric sequence. The receipt is to be prepared by the original person taking the money. Copies of the receipts, including any voids, shall back up the deposit given to the campus secretary/bookkeeper. Merely providing the receipt numbers with no other support does not constitute appropriate supporting documentation for collections.
- The sponsor shall count cash collected to ensure the total agrees to the total collections per the Cash Deposit Form. Amounts shall be turned in daily to the campus bookkeeper or secretary.
- The Bookkeeper shall count the funds in the presence of the sponsor, for verification of the sponsor's cash deposit form. Both the person presenting the funds for deposit and the campus secretary/bookkeeper must sign the campus deposit form when the verification of funds is completed.
- The secretary/bookkeeper shall transfer the EOP from the sponsor's terminal, if applicable, and finish the EOP in the presence of the sponsor at the time the cash was counted.
- Upon verification of the cash count, the bookkeeper shall prepare a bank deposit slip. The bookkeeper shall provide the sponsor with a cash receipt for funds received for deposit. Sponsors shall make sure that a receipt is returned to them. If the sponsor fails to receive a receipt or if the amount does not agree to their records, the bookkeeper shall be contacted promptly.

Receiving Cash and Checks

If the person presenting the cash or check brings the payment directly to the campus secretary, bookkeeper, or designated cashier, the campus secretary, bookkeeper, or cashier will log in to their InTouch terminal and enter the payment. A payment receipt is automatically generated for the person presenting the payment.

If the person presenting the cash or check brings the payment to a sponsor or teacher, the original person taking the money (sponsor or teacher) **MUST** prepare a signed pre-numbered receipt for all cash and/or checks received or enter payment

into InTouch if they have access. Under no circumstances are receipts to be pre-signed.

The receipt must include:

- What the payment is for
- The name of the person or organization making the payment
- The date
- The amount
- The method of payment (cash or check, and the check number if applicable)
- The signature of the person accepting the payment

Funds collected by a sponsor or teacher are to be brought to the campus secretary/bookkeeper with a completed campus deposit form listing all payments received and the total amount of cash, coins, and checks included in the deposit.

Never, at any time, is a student to be given custody of or asked to transport a deposit (cash or checks) to the campus secretary/bookkeeper. All backup documentation verifying the deposit amount shall be included with the deposit.

If the funds brought to the campus secretary/bookkeeper are NOT already sealed with tamper-evident tape, the campus secretary/bookkeeper and the person presenting the funds for deposit must both sign the campus deposit form when the count and verification of the funds are completed. The count and verification must be made at the time of the presentation of funds in the presence of the secretary/bookkeeper and the person presenting the funds for deposit. If the verification cannot be made when presenting the funds, the secretary/bookkeeper must secure all cash and checks in a sealed tamper evident envelope. The envelope must be sealed in the presence of the person presenting the funds for deposit and kept in a secure location (locked fireproof cabinet or vault) until the person presenting the funds for deposit is available to count and verify the funds in the presence of the secretary/bookkeeper. This must be accomplished within 24 hours.

If the funds brought to the campus secretary/bookkeeper are already counted, verified by the sponsor/teacher and one additional employee, and in a sealed tamper evident envelope, the secretary/bookkeeper will enter the declared deposit amount from the signed campus deposit form into InTouch, if not entered by sponsor.

Administrative departments may bring deposits directly to the Business Services Office.

The campus secretary/bookkeeper will close out each InTouch terminal DAILY by running an EOP (End of Period) and generating deposit reports.

Review your InTouch deposit report and verify that the description in the memo field is precise and meaningful to your campus/dept. This description will be used for State and Federal reporting purposes.

Deposit Procedures

Deposit Slips

The Daily Deposit form serves as a deposit ticket. Complete one form per deposit.

On the District deposit slip, list each dollar amount for each component (currency, coin, and checks). Itemize each check by its check number and amount. If the number of checks exceeds the spaces allowed, include one copy of the check register from your EOP and write "See attached list" in the Checks area of the deposit slip.

PREPARED BY SIGNATURE <i>Amy Woodard</i>		DATE 5-18-23		CURRENCY		DOLLARS		CENTS	
		2		x \$100		200			
		1		x \$50		50			
		134		x \$20		2680			
		11		x \$10		110			
		4		x \$5		20			
				x \$2					
				x \$1					
		TOTAL CURRENCY							
		COIN							
		TOTAL CASH		3060		00			
		CHECKS							
1		609		20		00			
2		257		20		00			
3		5289		20		00			
4		5290		20		00			
5		1749		20		00			
6		1024		20		00			
7		1162		20		00			
8		1454		20		00			
9		142		20		00			
10		151		20		00			
11									
		TOTAL FROM OTHER SIDE (ATTACHED LIST)							
		TOTAL CHECKS		200		00			
		GRAND TOTAL		3260		00			

ATHLETIC - TRUST AND AGENCY
AMCHS - 001
(979) 764-5525
1801 HARVEY MITCHELL PKWY.

EOP 7102
Woodard #1
5-18-23

BB&T
BRANCH BANKING AND TRUST COMPANY
1-800-BANK BBT BBT.com

5-17-23 walk-up physicals

\$ 3260.00

DEPOSIT TICKET
TOTAL ITEMS
DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL
32-1769/1110
RE-ENTER GRAND TOTAL IN SCREENED BOXES

USE ROUTING NUMBER FROM YOUR CHECKS FOR AUTOMATIC PAYMENTS. CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE AND ANY APPLICABLE COLLECTION AGREEMENT.

Put only like denominations together and count currency/coin twice before strapping/placing in a coin envelope.

Each check must be properly endorsed (above the endorsement line) with the CSISD ISD endorsement stamp.

Remove all staples, tape, and attachments from the checks.

Place the original deposit slip and one additional copy (plus the copy of the check register, if applicable) in the deposit bag or a sealed envelope.

Deposit Bag Packaging and Sealing Procedures

Place currency, coin envelope, checks, and deposit slips in the deposit bag. Include a copy of the check register with checks, if applicable. If there are multiple deposits placed in one locked deposit bag, each deposit must be sealed in its own envelope with the amount written on the envelope.

Bags must be properly sealed.

Log deposit bag information in the Deposit Logbook and place both the deposit and logbook in the safe until a courier arrives to pick up the deposit.

Have the courier sign the logbook at the time they pick up the deposit.

Supplies

Coin envelopes may be purchased from the District's warehouse or an approved office supply vendor. Deposit slip books, receipt books, bank endorsement stamps, and deposit bags are requisitioned from the Business Office Accounts Receivable department.

Donations

While CSISD firmly believes in the educational value of giving back to the community, the giving and receiving of donations for a school district is governed by legal and practical considerations. District procedures attempt to balance the generous impulses of CSISD students and staff with the applicable laws and regulations.

Donations to CSISD

All donations must meet the District's policy set forth in [CDC\(Local\)-A](#).

Donations for a specific purpose should only be accepted if the purpose aligns with District or Campus goals and initiatives. If the value of the donation is between \$2500.00 and \$5000.00, the donation must be reviewed and accepted by the Executive Director for that Campus or department. If the value of the donation is greater than \$5000.00, the donation must be reviewed and accepted by the Chief Financial Officer.

An employee shall obtain prior approval from the employee's supervisor before using the name or image of the District, a campus, or any student.

Acceptance of gift cards or gift certificates

The District shall **NOT** accept gift cards or gift certificates at any time. If the gift cards are to be passed to CSISD staff this "monetary" gift is considered taxable wages.

Gift cards of a diminutive amount passing directly from the hands of a community business to an employee are allowable, assuming no conflict-of-interest issues are raised, and if they do not at any time pass through CSISD.

Miscellaneous

No District student or employee may endorse or promise to endorse in any way a specific vendor product in exchange for a donation.

Temporary "donations" from any source which are later given back to that source are not allowed. Examples of these types of donations include, but are not limited to:

- Property/equipment donations made to the District with the caveat that the items be available for use by the donating entity at a future date.
- Donations made to the District with the intent that the donation will be returned to the donor.

Donations from CSISD

Although the collection of funds to donate for charitable purposes creates a wonderful learning experience for students, there are legal and practical restrictions which must be observed. For these reasons, community service projects with an emphasis on civic service rather than monetary collections are encouraged.

Allowable collection of funds for donation

- Funds may be collected for donation purposes only after approval has been received from the Leadership function. Prior to the collection of any funds, the “Student Fundraising Projects for the Purpose of Donation” form (page 46) must be completed and submitted to the Campus Administration for approval.
- Funds may be collected and donated only to the entity qualified under federal tax law to receive donations for charitable purposes. A copy of the entity’s approved 501(c)(3) form must be obtained prior to collection of funds.
- Funds may **NOT** be collected and donated to an individual or to any organization that does not have a 501(c)(3) approved status.
- Funds may be collected for donation purposes only by an established student organization. (See bona-fide student groups section on page 13)
- Recognizing that not all campuses may possess an established student organization, each campus may choose to participate in an annual fundraiser for donation to a charitable organization. The fundraiser must follow the approval process set forth above.
- In the event of a national or international tragedy (e.g., Hurricane Katrina, Haiti earthquake), the Superintendent may authorize additional campus wide fundraisers for donation to the victims.
- Groups wishing to conduct a donation fundraiser that does not fit into one of the categories above (e.g., cheerleader fundraisers conducted for Susan G. Komen) should:
 - Consider a civic service project instead.
 - Approach their PTA or Booster Club to head up the fundraiser.

Other allowable types of donations

In-kind or non-monetary types of donations usually consist of goods and services that are donated for charitable purposes. Types of in-kind donations are food drives or clothing drives.

In-kind donations:

- May only be donated to an entity qualified under federal tax law to receive donations for charitable purposes. A copy of the entity's 501(c)(3) form must be obtained prior to collection of funds.
- Must be approved by the Campus Administration through the submission of the "Student Fundraising Projects for the Purpose of Donation" form.
- Are not limited to only an established student group. There is no limit to the amount of in-kind donations from a specific campus, team, class, or other group, provided that the correct permissions are obtained from Student Services.

Disbursements from Campus Activity Funds

Expenditures

All activity fund disbursements shall be expended for the benefit of the CSISD or its students and shall be related to the CSISD's educational purpose.

All disbursements from activity funds shall be in compliance with CSISD purchasing policies. Effort shall be made to disburse funds by means of a CSISD purchase order with a CSISD-approved vendor. All questions regarding approved vendors and the purchase order process shall be directed to the CSISD Purchasing department.

CSISD WILL NOT PAY for purchases (any commitment of District dollars) made unless a purchase order was issued first. **Any supplies/equipment/services obtained without a properly drawn and issued purchase order will be at the employee's expense.**

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 CSISD purchasing procedures apply, and approved vendors must be used.

Reimbursement payments are discouraged, but if they cannot be avoided, they require acceptable documentation: vendor's original invoices and/or sales receipts or cash register tapes. Balance due statements, copies, and credit card slips that only show a total are not acceptable because the items do not provide appropriate detail.

The sponsor shall provide the appropriate documentation to the bookkeeper/secretary when submitting invoices for payment. The original vendor invoice or quote must be submitted. Invoice copies and vendor statements of the balance due are not acceptable forms of documentation. If disbursement is from a student activity account, a copy of the club minutes which notes those present, details of the approval of the purchase, and is signed by the club president or designee is required. The bookkeeper/secretary will maintain this documentation. Disbursements for Campus Activity Funds require principal or principal designee's approval.

All requests for payments must be submitted in a timely manner. Late payments to vendors reflect on the entire school district and could result in late payment fees or interest charged to the account. Texas Government Code Chapter 2251 requires the District to pay vendors within 30 days of the latter of: the date the goods are received; the date of performance of the service; or the date the invoice is received by the school district.

All payments are to be made by check. No payments can be made with cash.

Payments to District employees must be made through the CSISD Payroll or Accounts Payable departments. Cash payments shall never be made to employees from the Campus Activity Fund or Student Activity (Trust and Agency) Fund for services rendered, extra duty, or overtime. Activity funds can be used to reimburse payroll budgets.

People or companies who are not current District employees and are paid for services provided to an activity fund account must be identified as independent contractors. HR makes this determination. Some individuals do not qualify as independent contractors and must be hired through HR as temporary employees per IRS

regulations. At least six (6) weeks prior to the event, contact HR about the individuals that need to be hired for approval. If it is deemed the individual needs to be hired as a temporary employee, fingerprinting, background check, and paperwork is required. Payments to contractors will be reported to the IRS and a form 1099 will be issued to the contractor if yearly amounts paid are over \$600. An IRS form W-9 indicating the taxpayer ID and CSISD Miscellaneous Contractor form must be completed and forwarded to Accounts Payable before the contractor can be paid.

Sponsors are responsible for communicating with the bookkeeper before committing to any contracted service. The bookkeeper will check to see if the vendor is active in the CSISD system and determine if a contract is required. All contracts and lease agreements must be reviewed by CSISD's Business Office prior to approval.

- Presenter/Performer including disc jockeys, seminar, and workshop speakers, etc.

At the beginning of this manual there is a quick reference guide created for principals and office staff that provides guidance on allowable/non-allowable expenditures from general operating, campus activity, and student activity funds. The list is not all-inclusive and shall be used as a guideline.

Petty Cash

Petty cash is on hand, at each campus, to disburse money for small dollar amount emergencies or special circumstances. Schools and some departments are given a specific amount of petty cash at the beginning of each school year. Receipts are reconciled, submitted, and petty cash replenished at least once a month. The [Petty Cash Request form](#) is to be completed and approved by the campus principal or department director **prior** to any purchase, and then the change and receipt are to be returned to the office secretary or bookkeeper immediately upon return from the store.

Petty cash reimbursements will not be made for unapproved purchases or for purchases made with vendors where a vendor card or purchase order can be used. Petty cash is not to be used to circumvent District purchasing procedures. Purchases from vendors that a PO or District vendor card (Amazon, Sam's Club, Lowe's, HEB,

Kroger, Hobby Lobby, etc.) should have been used for will not be reimbursed unless there were extenuating circumstances and the purchase was pre-approved by Administration. See the Business Services Procedural Manual for more information regarding petty cash transactions. If there is an emergency (ex: school is closed, not enough time for a PO, or District credit card not working or unavailable), reimbursement may be approved for those expenses; however, these incidents will be handled on a case-by-case basis with final approval of reimbursement decided by the campus principal, Fine Arts Director, CTE Director or Athletic Director.

https://www.csisd.org/departments/business_services/procedures

Tax exemption

Provisions under Article 21.023 of the Federal Statutes provide tax exemption to the school district. CSISD is entitled to an exemption only on items purchased that relate to the educational process. The Texas Sales and Use Tax Exemption Certificate must be presented each time a purchase is made. The certificate is found on page 59 or can be obtained from the Business Services Department. The College Station Independent School District Tax-Exempt Number may not be utilized by a parent, patron, or alumni organizations to secure exemption from sales taxes.

Purchases by individual members, teachers, or coaches of classes or teams do not have exemption from sales tax even though they relate to the school or a school organization. Examples of these types of purchases are cheerleaders purchasing their own uniforms, athletic team members purchasing their own jackets, or science students purchasing a science board.

Example:

Cheerleader uniforms are taxable unless sold to an exempt entity. College Station ISD is exempt; however, students attending the schools are not exempt. Therefore, if a school buys two uniforms for each cheerleader and each cheerleader pays for one of the uniforms, then the uniform paid for by the cheerleader is taxable.

Booster clubs, PTOs, and other associated groups may not use the District's tax exemption certificate or employer ID number. By law, these groups must obtain

their own tax exemption status and employer ID number. Sponsors shall never give these groups the District's ID number.

Sales Tax Collection and Payment

A school district is a subdivision of the State of Texas and is, therefore, exempt from paying state sales tax to vendors. Purchases made by a campus for educational, instructional, or for administrative use necessary to the operation of the school are exempt from tax (office supplies, duplicating paper, furniture, and equipment, etc.). Purchases made by individual members or teachers/coaches of classes or teams have no exemptions even though they relate to a school or a school organization. Examples: cheerleaders purchasing their own uniforms, band members purchasing their own instrument, or science students purchasing a science board.

Only authorized employees of College Station ISD are allowed to use the District's tax exemption for purchases. The District's exemption status may not be utilized by faculty or students to secure exemption from sales tax for the purchase of items to be used for personal benefit. Purchases from the campus social/benevolence (Sunshine Fund) are not eligible for tax exemption.

Each campus will receive a Texas Sales and Use Permit which must be prominently displayed in the campus administrative office.

To be afforded the sales tax exemptions, various certificates are to be presented:

Tax Exemption Certificates

The Texas Sales and Use Tax Exemption Certificate is to be presented each time a purchase is made. It must state that the merchandise being purchased is for the organization's own use in providing education, is being made in the name of the organization, and that payment will be made from the organization's own funds. It must be signed by the employee making the purchase, because the form certifies that they are using the exemption legally or will otherwise be held responsible.

Resale Certificates

A Texas Resale Certificate is to be given to the vendor when merchandise is purchased by the school for resale (such as fundraisers).

Texas Hotel Occupancy Tax Exemption Certificate

This is provided by Accounts Payable when employees travel. Educational organizations and their employees traveling on official business of the organization are exempt from the Texas state hotel tax: the organization and their employees must pay local tax. The Texas Hotel Occupancy Tax Exemption Certificate must be presented at the time of registration at the hotel. When traveling out of state, District employees or groups are not afforded any tax exemption on hotels.

Note that meals purchased by the school for group student travel on authorized school trips are exempt from the sales tax only if the school contracts for meals. This would also apply for banquets for school groups. Generally, the meal must be paid for with a school check, and the eating establishment must be provided with an exemption certificate. Individual members of the groups may not claim exemption from sales tax on meals they purchase while on a school or school District authorized trip. When individuals request reimbursement for their individual meals, the tax that they could not be exempt from should not be reimbursed.

What is a sale?

A sale is the performance of a service or the transfer of possession of tangible property for consideration (usually money). For a listing of specific examples, please refer to the Sales Tax Decision Table in the appendix section.

Sales tax must be collected when items purchased are made available for resale. However, if another agency provides the items to sell and the campus is acting only as an agent for the seller, the District is not liable for sales tax. The campus may still have to collect sales tax, but the vendor is responsible for reporting the taxable sales to the state (for example book fairs, catalog sales).

When the school or school group purchases the merchandise and then resells these items to customers, the school is considered the seller. It is irrelevant if the item will

be utilized by a student for a school function; if the item becomes the personal property of the student, they must pay sales tax if it is a taxable item.

School districts, schools, and school groups making sales of taxable items that do not have a specific exemption must collect and remit the tax. The items or activities on the taxable vs non-taxable tables have been identified as being taxable or non-taxable by the Comptrollers' Office when sold or sponsored by a school or by an organization within a school. Whether taxable or not, all sales are reportable as sales. The taxable vs non-taxable tables (pages 47 and 48) are not all-inclusive but may help you make determinations on other similar sales.

Sales Tax Reporting

Each month deposits are reviewed by the Business Office to determine which sales are taxable and which ones are only reportable. Both taxable and non-taxable sales are reported to the state with sales tax being calculated and remitted electronically by the Business Office.

To accomplish that, a monthly sales tax report for the District, is completed by the Business Office using the data from deposits that have been posted each month. The Business Office will submit the report to the State and remit any tax necessary. After the tax is remitted to the state, a journal entry will be posted charging the budget codes affected by taxable items.

Meals and Food Sales

The sales tax statute exempts the sale of food, including meals, soft drinks, and candy, by a group associated with a public or private elementary or secondary school when the sale is part of a fundraising drive sponsored by the organization, and all net proceeds from the sale go to the organization for its exclusive use. Student groups, PTAs, and booster clubs are included in the provision. It does not matter if the sale is during the school day, the evening, or on a weekend; if it is a fundraiser, it is not taxable. However, tax-exempt sales of food by a school district (i.e., food service) are limited to the regular school day. Catered food sales by the District's food service department are taxable unless sold to the school district. All athletic event concession sales are taxable unless the sales are part of a tax-free day fundraising event.

Note: these are the Comptroller's rules and do not consider the Texas Department of Agriculture, Texas Public School Nutrition Policy #7 CFR 210 regarding Foods of Minimum Nutritional Value.

Materials and Services

Funds received and deposited into activity funds from the sale of materials or services must be analyzed to determine if the sale is subject to the collection and remittance of state sales tax. All sales, both taxable and non-taxable, must be reported to the state. CSISD Business Office will report sales and remit the tax to the state monthly. A taxable sale is defined as the transfer of title or possession of tangible personal property for consideration (usually money) or the performance of a taxable service for consideration. Schools must collect sales tax on all sales that are not specifically exempt. (See pages 47 and 48 for lists of tax exempt and taxable sales.) Best practice is to consider all sales taxable unless proven to be exempt.

For example, sales tax must be collected on:

- School purchased supplies sold directly to students including athletic equipment and physical education uniforms.
- Fees for materials when the end product becomes a possession of the student.
- Student publications such as yearbooks and football programs.
- The sale of a school newspaper if the sales price per copy exceeds \$.75 per issue.
- School rings (unless acting as an agent for the vendor and the vendor is collecting and remitting sales tax).
- Books sold at student book fairs (unless acting as an agent for the vendor and the vendor is collecting and remitting sales tax).
- Charges to the general public for parking.
- Admissions to Amusement parks and events (Six Flags, Houston Symphony, Water Parks, Grand Station, etc.).

Schools are not required to collect taxes on the following:

- Fees and admission tickets (for school sponsored events: dances, concerts, theater productions).

- Student club membership fees.
- Parking permits and fees charged to students, faculty, or staff for parking (Rule 3.315).
- Sales of food or soft drinks that are:
 - Sold and served during the regular school day.
 - Sold by a person under 19 years of age who is a member of an organization devoted to the exclusive purpose of education, and groups associated with public or private elementary or secondary schools as part of a fundraising drive sponsored by the organization for its exclusive use.

In some fundraising activities, the school group is merely acting as a sales agent for the vendor. Tax must be collected as part of the sale and remitted to the vendor. The vendor then remits the sales tax to the State Comptroller. The school would not report this activity as a sale since it is reported by the vendor.

Sponsors must report taxable sales and collection of sales tax to the campus bookkeeper or secretary. The sales tax rate is 8.25% (6.25% state, 1.5% City of College Station, and .50% Brazos County). As funds are deposited, the sales amount is reported in the Activity Fund, and the Business Office will pay the taxes from each fund.

When imposing sales tax, the school has the option of:

1. Adding the tax to the selling price of the item. If the selling price were \$1.00, the school would collect \$1.08 from the buyer.
2. Absorbing the tax in the selling price of the item. If total sales were \$100.00 including tax, the organization would divide the total sales by 1.0825 to find taxable sales or \$92.38. Multiply total sales by .0825 to find sales tax to be remitted of \$7.62.

Tax-free Days

Each bona-fide chapter is permitted TWO tax-free sales days per CALENDAR year. The sponsor will determine at the beginning of the school year which two CALENDAR days will be their organization's tax-free days. These dates will be reported to the

campus bookkeeper and District accountant. It is now a requirement that tax-free days be indicated on the Fundraiser Approval form and be accompanied by meeting minutes that include the vote and approval by the general membership to use a tax-free day. The minutes shall also include a brief description of what the club will be selling and must designate a specific date for the sale.

A bona-fide chapter is a group that must be organized for some business or activity other than instruction or a participatory group. Essentially, any student group that is recognized by the school and is organized by electing officers (not just participatory captains), holding meetings, and conducting business, is a bona-fide chapter of the school. Groups meeting for classroom instruction or team sports are not categorized as bona-fide chapters and do not qualify for the tax-free day sales.

For example:

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

Collection and remittance of state sales tax is not required on qualified sales made during each one-day period. One day is defined as a consecutive 24-hour period. Items sold after the completion of the one-day sale are taxable. If items are pre-sold, such as yearbooks, items delivered from the vendor within one 24-hour period are non-taxable. Items sold after the completion of the one-day event are taxable. However, tax-free orders for merchandise can be taken for more than one day, if the merchandise is all delivered on the same day and the money has been collected.

Yearbook tax-free day example:

Between August 15th and May 1st of the school year money is collected for the current school's year's yearbook presales. On May 2nd, the yearbooks are handed out to the students. This day is your tax-free day for all presales and any books sold on May 2nd. Starting on May 3rd, all sales for that school year's yearbook become taxable.

Information and clarification regarding all state and local sales tax statutes may be obtained from the Business Office.

Recordkeeping Requirements

All records such as receipt books, deposit slips, check requests, purchase orders, sales records, cash reconciliation forms, student organization minutes etc., must be kept in an orderly fashion and retained for audit purposes for a total of **seven (7) years**. Activity funds may be audited by the CSISD's internal or independent auditors and CSISD Business Services staff. All records of the sponsors and secretaries or bookkeepers are subject to audit and must be made available upon request.

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

At the close of a student organization, such as a Class Club, the students must vote on how any remaining balance in their account will be distributed. A copy of the minutes must be attached to the final check request and given to the bookkeeper. Accounts with no activity for a period of one (1) year will be closed by the Business Office. Funds from the closed accounts will be moved to the Principal's Campus Activity Fund Discretionary account.

Travel Guidelines

All travel must be approved by the department or campus administrator **prior** to travel arrangements being made.

All out of state travel must be preapproved by the Superintendent before any travel arrangements may be started. Depending on the amount of the trip's costs, it may also require Board approval. For example, a high school band traveling out of state that costs over \$50,000.

General travel information to be familiar with include:

Full CSISD travel procedures are found in the Business Services Procedural Manual.

Lodging

Lodging is to be reserved with a District credit card, **NOT** an employee's personal card. No hotel room bookings are to be completed through a third-party site (i.e., Expedia, Orbitz, Kayak, etc.). By booking through these sites the hotels are unable to provide the District a detailed receipt at time of checkout, and they are unable to remove any taxes, the District is exempt from paying.

The original hotel receipt is required and must be sent to Business Services within 2 days upon returning from travel along with the credit card. The hotel bill is to clearly indicate the name and address of the hotel, the name of the employee, and daily itemization of lodging charges. The District is exempt from Texas state sales tax on lodging and hotel parking. An exemption form is provided for each trip in your travel packet and is also available on the CSISD website. This form should be provided to the hotel at time of check-in. *The traveling employee is responsible for requesting and obtaining credit for any Texas state sales tax charges or any other errors.* Room rate, city, and other taxes should be the only charges showing. Incidentals are to be paid with personal credit cards.

Even if a \$0 balance is showing when a bill is slipped under the room door the morning of departure, the traveler is to check out at the hotel desk and get a finalized bill reflecting a \$0 balance and verify the bill does not include state tax or charges the employee did not make.

Transportation

Transportation is the cost of traveling to and from a destination while on CSISD business. See below for specific guidelines related to modes of travel.

Personal Vehicle

Travelers should arrange to have four people per car when multiple people are attending the same event. The driver will complete the mileage information on his/her Employee Travel Request form and include the names of the other riders.

Mileage

Mileage incurred in an employee's personal vehicle may be reimbursed at the rate adopted by the Texas Comptroller of Public Accounts and is calculated from your campus/Central Office to the travel destination. This rate is subject to change by the State.

Rental Car

The District has a state contract with Enterprise and Hertz. Our state contract includes a set rate. Insurance is included in the rate given. Under the state contract, the District is covered for liability and a damage waiver is included. Rental cars are paid with a purchase order. The rental also includes roadside assistance. No additional insurance should be needed.

Gas Cards

The District will provide gas cards (WEX) if an employee is traveling with a rental car paid for by the District or using a District vehicle.

Airfare

Airfare is to be paid using a District credit card. Airfare is to be purchased directly from the airline and NOT a third-party site such as Expedia, Orbitz, etc.

Public Transportation

Employees may use a District credit card to pay for public transportation. Actual amounts paid by the employee will be reimbursed with an original receipt. Any charges made to the credit card must be accompanied by a receipt.

Meals

The Meals and Incidentals Breakdown can be found using the meals tab on the Employee Travel Request/Reimbursement form at www.csisd.org under Business Services Commonly Used Forms.

Alcoholic beverages are not reimbursable.

Gratuities are included in the per diem rate.

Tips may be paid using general funds or activity funds up to a maximum of 20%.

No meals will be advanced.

Day Trip

When an overnight stay is not required, the employee will not be reimbursed for meals unless traveling with students. The IRS requires that meal reimbursement for non-overnight trips be reported as taxable income and reported on the employee's W-2 accordingly. Therefore, meal reimbursement is no longer provided for non-overnight trips.

Student Travel

Below are the student travel rates, provided budgeted funds are available.

Meal Money

All meals paid from general funds (199) for students and sponsors (non-employee) traveling due to student travel are to be calculated at \$10 per person per meal.

Any meal money provided over \$10 per person per meal can be paid from Activity funds and or Trust & Agency.

Meals for employees traveling day or overnight due to student travel will be reimbursed for actuals up to the allowable rate per the Texas Comptroller.

Lodging

Four students per room is recommended, provided there are enough boys/girls.

Appendix

Cash Deposit and Inventory Record version A

Links: ([Fillable](#)) ([Non-fillable](#))

COLLEGE STATION ISD CASH DEPOSIT AND INVENTORY RECORD (A)

CAMPUS: _____ DATE: _____

CHECK ONE: ☐ STUDENT ACTIVITY FUNDS ☐ CAMPUS ACTIVITY FUNDS

Purpose: Documentation for monies collected when a detailed Cash Deposit Record is not feasible.
Examples include items sold at a table.
The sponsor shall total, sign, and date the form.
The money count box must be completed.
The form should be given to the campus secretary/bookkeeper.
Money collected from sales by individual students in the club should be listed on a cash deposit record.

CLUB: _____

SPONSOR: _____

FUNDRAISER: _____

ITEM SOLD	START COUNT	END COUNT	NUMBER SOLD
			0
			0
			0
			0
			0
TOTAL			0

Opening inventory of items to be sold			
	Number Sold	Sale Price	Total Sales
Regular Price items sold			
Discounted items sold			
Complimentary items sold			
		Total Deposit	\$ 0.00
Items left in inventory	0		

Sponsor Signature

Date

Names of individuals selling items and collecting money:

Cash Deposit and Inventory Record version B

Links: ([Fillable](#)) ([Non-fillable](#))

COLLEGE STATION ISD
CASH DEPOSIT AND INVENTORY RECORD (B)

CAMPUS: _____ SPONSOR: _____

SELECT ONE: ☐ STUDENT ACTIVITY FUNDS ☐ CAMPUS ACTIVITY FUNDS

CLUB: _____ FUNDRAISER: _____

Date	Item Being Sold	Start Count	End Count	Number Sold	Regular Price Items Sold	Discounted Items	Complimentary Items	Payments Turned In	Initials of 2 Parties (giving & receiving)

Sponsor Signature

Student Signature

Date

Club Application

Links: ([Fillable](#)) ([Non-fillable](#))

College Station ISD Student Club Application

Contact Person: _____

Contact's Phone Number: _____

Contact's Email Address: _____

Proposed Name of Club: _____

Purpose of the Club:

(Please write a detailed description as to why this club should exist and its purpose.)

Name of Possible Sponsor: _____

OFFICE USE ONLY

Date Application Received: _____ () Approved () Denied

Principal's Signature

Date

Date Club Notified of Decision: _____

Club Responsibility Required Tasks Check List

([Link](#))

CLUB RESPONSIBILITY ACKNOWLEDGEMENT

Club: _____

Club Treasurer

- ☐ Read all Activity Funds/Cash Handling Procedures
- ☐ Review Cash Handling Online Training and pass test
- ☐ Review Fundraising Procedures Online Training and pass test

I understand my responsibilities as Treasurer and I will prepare and present a treasurer's report at monthly club meetings.

Printed Name

Signature

Date

Club President

- ☐ Read all Activity Funds/Cash Handling Procedures
- ☐ Review Cash Handling Online Training and pass test
- ☐ Review Fundraising Procedures Online Training and pass test

I understand my responsibilities as President and I will make sure that meeting minutes are read and ratified and that a treasurer's report is presented at each monthly club meeting.

Printed Name

Signature

Date

Club Sponsor

- ☐ Complete InTouch Pay Training
- ☐ Read all Activity Funds/Cash Handling Procedures
- ☐ Review Cash Handling Online Training and pass test
- ☐ Review Fundraising Procedures Online Training and pass test

I understand my responsibilities as Club Sponsor and will oversee the operation of the organization by the students. I will keep detailed records of the organization's activities and collection and distribution of the organization's funds. I will not share my InTouch login nor will allow anyone else to access InTouch with my login.

Printed Name

Signature

Date

Credit Card Refund Request

Links: ([Fillable](#)) ([Non-fillable](#))

College Station ISD Credit Card Refund Authorization Request

1. Name of student to refund

2. Receipt number (please attach copy of original payment receipt)

3. Description of Refund Request

4. Reason for Refund

5. Type of Refund

☐ Full

☐ Partial - Amount to refund

6. Principal's or Director's signature and date

Signature

Date

Business Office:

Date Received:

Date Refund processed:

Name of person to process:

Daily Deposit Form

Links: ([Fillable](#)) ([Non-fillable](#))

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
DAILY DEPOSIT FORM

DATE: _____ CAMPUS/DEPARTMENT: _____

CONTACT NAME: _____

ACCOUNT FUNDS DEPOSITED INTO: ☐ GENERAL ☐ CAMPUS ☐ STUDENT

DESCRIPTION OF DEPOSIT: _____

BILLS	QUANTITY	TOTAL	BILLS	QUANTITY	TOTAL
\$1000		\$ 0.00	\$100		\$ 0.00
\$50		\$ 0.00	\$20		\$ 0.00
\$10		\$ 0.00	\$5		\$ 0.00
\$2		\$ 0.00	\$1		\$ 0.00

SUB-TOTAL	\$ 0.00
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COINS	QUANTITY	TOTAL	COINS	QUANTITY	TOTAL
\$1		\$ 0.00	50¢		\$ 0.00
25¢		\$ 0.00	10¢		\$ 0.00
5¢		\$ 0.00	1¢		\$ 0.00

SUB-TOTAL	\$ 0.00
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SUMMARY

TOTAL CASH	\$ 0.00
TOTAL CHECKS	
TOTAL AMOUNT OF DEPOSIT	\$ 0.00

RECEIPT/TICKET NUMBERS IN DEPOSIT:

PREPARED BY

VERIFIED BY

VERIFIED CASH & RAN EOP

VERIFIED EOP

Donation Fundraiser Request

Links: ([Fillable](#)) ([Non-fillable](#))

COLLEGE STATION ISD STUDENT FUNDRAISER FOR THE PURPOSE OF DONATION

Campus and student group: _____

Sponsor: _____

Date(s) of fundraiser: _____

Description of fundraiser: (cash or in-kind): _____

Estimated income: _____

Charitable organization for which funds will be collected (attach 501 C(3) verification):

Principal/Assistant Principal in Charge of Fundraisers

Date

Examples of non-taxable items

([Link](#))

Tax Exempt Sales

The following items are automatically exempt from sales tax:

- Ad sales: in yearbooks, athletic programs, newspapers, posters
- School Produced Event Admissions: athletics, dances, dance performances, drama, and musical performances
- Admission: summer camps, clinics, workshops, project graduation
- Admission: banquet fees (provided the meals are not prepared and purchased from a vendor)
- Admission: bids, proms, homecoming
- Admission: tournament fees, academic competition
- Cosmetology services (products sold to customers are taxable)
- Discount/Entertainment cards and books
- Facility rentals for school groups
- Food items sold during fundraisers during school hours and not concessions.
- Labor-automotive, landscape classes (parts are taxable)
- Magazine subscriptions greater than six months
- Parking permits (For students and Staff only) Parking to the general public is Taxable
- Services: car wash, cleaning

Examples of taxable items

([Link](#))

College Station ISD Taxable Sales Examples

Admission tickets (if student asked to pay any portion)	Magazines-when sold individually
Agenda books	Magazines-subscriptions less than six months
Agricultural sales (fire pits, trailers, deer stands, etc.)	Musical supplies – recorder, reeds
Art-supplies and works of art	Parking to the General Public
Artistic-CSs, tapes, videos	Parts-career & technology classes (not to include products used in cosmetology)
Athletic-equipment and uniforms	Parts-upholstery
Auction items sold	PE-uniforms, supplies
Automotive-parts and supplies	Pennants
Band-equipment, supplies, patches, badges, uniforms	Pet Grooming
Banquets- if meals are catered. Potluck Not taxable	
Book covers	Pictures-school, group (if the school is the seller)
Books-workbooks, vocabulary, library, author (when CSISD is the seller)	Plants-holiday greenery and poinsettias
Brochure items	Rentals-equipment of any kind
Calculators	Rentals-towels, uniforms of any kind
Calendars	Repairs to tangible personal property (i.e. computer repair, etc.)
Candles	Rings and other school jewelry
Car-painting, pin striping	Rummage and garage sales
Clothing-school, club, class	Safety supplies
Computer-supplies, mouse pads, charge to print	School publications-athletic programs, posters
Copies, printing, laminating charges	School publications-brochures
Cosmetology products sold to customers	School publications-magazines (unless > six month subscription)
Culinary catering- unless sold to Tax exempt entity	
Cups-glass, plastic, paper	School publications-newsletters, newspapers
Decals	School publication-reading books
Directories-student, faculty	School publications sheet music, hymnals
Drafting-supplies	School publications-yearbooks
Family and Consumer Science-supplies & sewing kits	School store-all items (except food)
Flowers-roses, carnations, arrangements	Science-science kits, boards, and supplies
Greeting cards	Spirit items
Handicrafts	Stadium seats
Horticulture items	Stationery
Hygiene items	Supplies-any sold to students
Identification cards-when they are sold to entire student body (not just the fine for a lost ID card)	Yard signs
Locks-sales and rentals	Uniforms-any type to include PE, dance team, drill team, cheerleaders, athletic, club shirts
Lumber	Vending-pencils and other non-edible supplies when the school services the machine
Merchandise, tangible personal property	Woodworking crafts-entire sale to include parts and labor

Existing Club Renewal

Links: ([Fillable](#)) ([Non-fillable](#))

Existing Club Renewal Application Form

Renewal Year: _____

Club Name: _____

Sponsors: _____

Names of Elected Officials:

***** If your bylaws have changed in any way, please attach a copy of the new bylaws with this form. Bylaws should be updated and submitted every two years. *****

Day(s) of the week you plan to hold club meetings: _____

FOR OFFICE USE ONLY

Date application received: _____

Principal Approval: _____

Fundraiser Event Information

Links: ([Fillable](#)) ([Non-fillable](#))

COLLEGE STATION ISD EVENT INFORMATION

Date event was held: _____

Type of event: _____

Purpose: Documentation for future board or other clubs as to the success of fundraiser

Was event profitable? ☐ Yes ☐ No

Did students and community like the event? _____

Did you encounter any problems?

What would you do differently next time?

If a vendor was used:

Company Name: _____ Phone Number: _____

Address: _____

Vendor's Contact Person (name, email): _____

Would you recommend using them again? ☐ Yes ☐ No

Why or why not?

KEEP WITH PROFIT AND LOSS FORM

Fundraiser Profit/Loss

([Link](#))

College Station ISD Fundraiser Profit/Loss Statement

Campus: _____ Date: _____

Select One: ☐ Student Activity (T&A) ☐ Campus Activity

Fundraiser Title & Description: _____

Actual Sales

Date	Receipt Number	Amount Deposited
Actual Sales Including Sales Tax (1)		

Actual Expenses

Date	Invoice Number	Invoice Amount
Total Expenses (2)		
Sales Tax collected, if applicable (3)		
Net Profit/Loss (total sales minus total expenses) (1-2-3=)		

Is this event Taxable for State Sales Tax? ☐ Yes ☐ No

Did you use one of your two tax-free days? ☐ Yes ☐ No

Sales Tax Calculation:

Amount deposited (1) _____ / 1.0825 = _____ Amount club receives (4)

Amount deposited (1) _____ - _____ Amount Club receives (4) = _____ Sales Tax(3)

Club Treasurer: _____ Date: _____

Sponsor: _____ Date: _____

Fundraiser Request

Links: ([Fillable](#)) ([Non-fillable](#))

COLLEGE STATION ISD AUTHORIZATION TO CONDUCT A FUNDRAISER

Date: _____ Contact Name: _____ Contact Phone: _____

Organization/Club/Campus/Department: _____

Type of Fundraiser	Vendor Used	Dates of Event	Expected Earnings
1			
2			
3			

For the school year, money raised via fundraisers will be spent on the following:

--

Sponsor Certification:

I hereby certify that a profit/loss statement will be completed and submitted to the campus principal within 30 days of the termination of the fundraising activity. Additionally, I certify that all monies collected will be deposited to the campus secretary/bookkeeper in accordance with the district's cash handling procedures.

Sponsor's Signature

Date

Principal in charge of fundraising

Secretary or Bookkeeper

***All fundraisers must be approved at least 3 weeks prior to the event. If your organization wants to add additional fundraisers, please submit an additional request.*

For Principal's Office Use Only ()Approved ()Denied Date: _____

Principal in charge of fundraisers

Bookkeeper/Secretary

Fine Arts/Athletics Director

Fine Arts/Athletics Secretary

Event Dates Posted to Campus Calendar by: _____

Non- Credit Card Refund Request

Links: ([Fillable](#)) ([Non-fillable](#))

Non- Credit Card Refund Authorization Request

1. Name of Student to refund

2. Receipt number (please attach copy of original payment receipt)

3. Description of refund

4. Reason for refund (attach documentation of refund request from teacher/sponsor if applicable)

5. Type of refund

☐ FULL

☐ PARTIAL - Amount to be refunded:

6. How will this refund be processed?

☐ Petty Cash

☐ Accounts Payable check via Purchase Order

7. Approved By:

Administrator

Date

Petty Cash Request Form

Links: ([Fillable](#)) ([Non-fillable](#))

College Station Independent School District

Petty Cash Request Form

- Approval must be obtained **prior to** purchase.
- Fill out the first section and bring to your petty cash clerk for approval.
- Once approved, bring a copy of the sales tax exemption form to present at check-out (do not print double-sided).
- Any sales tax charged will be paid by the purchaser.
- Purchases must not violate District policies regarding allowable expenditures.
- Sign receipt(s) and return with change to your petty cash clerk.

To be filled out by employee requesting petty cash:

Request date: _____

Campus/Department: _____

Employee requesting petty cash: _____

Place of purchase: _____

Description of purchase:

Amount requested (up to \$50): _____

To be filled out by administrators:

Budget code: _____
If using an Athletics or Fine Arts budget code, signature will also be needed from that department's director

Amount advanced (up to \$50): _____

Amount returned: _____

Total disbursement: _____

RECEIVED BY

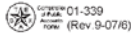
SIGNATURE – PRINCIPAL/DEPARTMENT HEAD

DATE APPROVED

SIGNATURE – ATHLETICS/FINE ARTS DIRECTOR
If applicable

Resale Tax Exempt Certificate

([Link](#))



SAVE A COPY

CLEAR SIDE

TEXAS SALES AND USE TAX RESALE CERTIFICATE

Name of purchaser, firm or agency as shown on permit College Station Independent School District	Phone (Area code and number)
Address (Street & number, P.O. Box or Route number)	
City, State, ZIP code	
Texas Sales and Use Tax Permit Number (must contain 11 digits) 1 7 4 6 0 0 0 5 2 8 7	
Out-of-state retailer's registration number or Federal Taxpayers Registry (RFC) number for retailers based in Mexico <div></div> (Retailers based in Mexico must also provide a copy of their Mexico registration form to the seller.)	

I, the purchaser named above, claim the right to make a non-taxable purchase (for resale of the taxable items described below or on the attached order or invoice) from:

Seller: _____

Street address: _____

City, State, ZIP code: _____

Description of items to be purchased on the attached order or invoice:

Description of the type of business activity generally engaged in or type of items normally sold by the purchaser:

The taxable items described above, or on the attached order or invoice, will be resold, rented or leased by me within the geographical limits of the United States of America, its territories and possessions or within the geographical limits of the United Mexican States, in their present form or attached to other taxable items to be sold.

I understand that if I make any use of the items other than retention, demonstration or display while holding them for sale, lease or rental, I must pay sales tax on the items at the time of use based upon either the purchase price or the fair market rental value for the period of time used.

I understand that it is a criminal offense to give a resale certificate to the seller for taxable items that I know, at the time of purchase, are purchased for use rather than for the purpose of resale, lease or rental, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

Purchaser	Title	Date
-----------	-------	------

This certificate should be furnished to the supplier. Do **not** send the completed certificate to the Comptroller of Public Accounts.

Sample of Club Bylaws

([Link](#))

College Station High School Knitting Club Bylaws and Policies

ARTICLE I: NAME & PURPOSE

Section A: Name – The name of this club shall be The Knitter's Club.

Section B: Purpose – The purpose of this club shall be to:

1. To knit baby blankets and hats for babies in the local hospital's NICUs.
2. To teach other students how to knit.
3. Recruit members and maintain an active membership.

ARTICLE II: MEMBERSHIP & DUES

Section A: Eligibility - Membership shall be open to all students currently enrolled at College Station High School upon payment of the dues as outlined in Section B. Members are expected to abide by club bylaws. Only members in good standing will be entitled to vote and participate in club meetings. Membership will be for the school year.

Section B: Dues – Dues shall be \$25 per year, which includes a set of knitting needles and 3 skeins of yarn. Other privileges of membership include voting, participation, and meeting snacks.

ARTICLE III: OFFICERS

Section A: Officers – The officers shall be President, Vice-President, Treasurer, and secretary.

Section B: Eligibility – Officers must be upperclassmen, preferably seniors, and in good standing with teachers, sponsors, and administration. They must be taking at least four classes at Crestview High School to serve as officer.

(continued in linked document)

Signature Page

([Link](#))

**COLLEGE STATION ISD
SIGNATURE PAGE FOR SALES AT FUNDRAISERS**

Club/Group Name: _____ Date: _____

Event: _____ Event Date: _____

	Signature (Person Buying)	Amount Paid	Check/ Cash	Check #
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
	TOTAL RECEIVED			

Name of individuals collecting money or selling items: _____

(Link)



College Station ISD Cash Receipts Transmittal Form (Cash and Checks)

Name of Account (e.g. Student Council, etc.):

Reminder: Deposits must be made DAILY.

Startup Bag #	Date given	Recipient's Printed Name	Recipient's Signature	Purpose	Amount	Date Returned	Recorded By (Initials)
			Subtotal from Previous Sheet (if applicable):				
			Total Amount:				

Sponsor's Signature: _____

Date: _____

Secretary/Bookkeeper's Signature: _____

Date: _____

Tax Exempt Certificate

([Link](#))

Form 01-339 (Back)
REV. 4-13/8

Texas Sales and Use Tax Exemption Certification

This certificate does not require a number to be valid.

Name of purchaser, firm or agency COLLEGE STATION INDEPENDENT SCHOOL DISTRICT (1-74-6000528-7)	
Address (Street & number, P.O. Box or Route number) 1812 WELSH AVE	Phone (Area code and number) 979-764-5400
City, State, ZIP code COLLEGE STATION, TX 77840	

I, the purchaser named above, claim an exemption from payment of sales and use taxes (for the purchase of taxable items described below or on the attached order or invoice) from:

Seller: _____

Street address: _____ City, State, ZIP code: _____

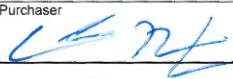
Description of items to be purchased or on the attached order or invoice:

Purchaser claims this exemption for the following reason:

EDUCATION K-12 GRADE

I understand that I will be liable for payment of all state and local sales or use taxes which may become due for failure to comply with the provisions of the Tax Code and/or all applicable law.

I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

sign here	Purchaser 	Title Director of Business Services	Date 1/3/2023
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NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle.

THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID.

Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.

This certificate should be furnished to the supplier.
Do not send the completed certificate to the Comptroller of Public Accounts.

Tax Free Day request

Links: ([Fillable](#)) ([Non-fillable](#))

TAX-FREE DAY FORM

Name of campus: _____

Name of club/group: _____

Items designated for tax-free sales: _____

Tax-free day (delivery or distribution date): _____

Tax-free day number: ☐ 1 ☐ 2

Group/Club Sponsor signature: _____

Principal signature: _____

Per the Administrative Regulation for Finance- Sales Tax Tax-Free Sales:

Each school district, campus and bona fide organizations is allowed to have two, one-day tax-free sales per calendar year. According to the State Comptroller's Office, a bona fide organization is a group that must be organized for a business or activity other than instruction or a participatory group. Following are the criteria for a bona fide organization to qualify to have two, one-day tax-free sales per calendar year:

1. Any student group that is recognized by the school fund (865);
2. Must be organized by elected officers (not just participatory captains) and a faculty sponsor;
3. Hold periodic meetings to conduct business; and
4. Incorporates a set of bylaws to direct the organization's functions.

During tax-free sales, the campus, school district, or bona fide organization may sell any taxable item tax-free when the price of the individual item is \$5,000 or less. One-day tax-free sales mean that the collection and remittance of state sales tax is not required for qualified sales on that day. In the case of pre-ordered and prepaid sales (ex. Yearbooks and school supplies) the date the items are distributed to the students can be designated as a tax-free sale day. Items purchased from a surplus stock after the tax-free day are subject to sales tax.

Ticket Sales

Links: ([Fillable](#)) ([Non-fillable](#))

COLLEGE STATION ISD TICKET SALES REPORT

Campus: _____ Date: _____

Select One: ☐ Student Activity Fund ☐ Campus Activity Fund

Account Name: _____

Sponsor/Contact Name: _____

Event Description: _____

General Admission		Student Admission	
Starting Ticket #		Starting Ticket #	
Ending Ticket #		Ending Ticket #	
Total # Sold	0	Total # Sold	0
Total Complimentary		Total Complimentary	
Cost per Ticket		Cost per Ticket	
Total Reduced Price Tickets Sold		Total Reduced Price Tickets Sold	
Cost per Reduced Ticket		Cost per Reduced Ticket	
Total Ticket Sales	\$ 0.00	Total Ticket Sales	\$ 0.00

Starting Cash Amount:

Amount in Cash Box (end of event):

Net Profit (cash in box minus starting funds): **\$ 0.00**

Taxable event? ☐ YES ☐ NO

Was a tax-free day used for this event? ☐ YES ☐ NO

Verified by

Verified by

Smart Snacks links

[Smart Snacks fundraiser fact sheet](#)

[Smart Snacks Calculator](#)

[Smart Snacks Guide](#)