BRIDGEPORT ISD ACTIVITY FUND GUIDELINES & PROCEDURES MANUAL



2024-2025

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INTRODUCTION

These Activity Fund Guidelines and Procedures have been prepared to provide assistance in the proper handling and accounting for activity fund monies on Bridgeport ISD campuses.

The Texas Education Agency provides some guidance and requirements on activity fund accounting in the Site Based Decision Making Module of the Financial Accountability Resource System Guide (FASRG) v13. See http://www.tea.state.tx.us/index4.aspz?id=1222.

The BISD manual incorporates the guidance provided in the FASRG and sets out specific guidelines and procedures for Bridgeport ISD.

Financial accounting is essential to the successful operation of schools and school districts. The accuracy of financial information depends on the proper recording of individual transactions. Properly recording transactions at individual campuses is the responsibility of campus personnel. The campus principal is ultimately responsible for the activity fund monies and the proper accounting of these funds.

This manual is provided to ensure that generally accepted accounting principles are followed and that sound internal controls are in place to provide protection of student and campus activity funds. The procedures and guidelines provide both administrative and accounting controls to safeguard assets and ensure reliability of the financial records. Adhering to these guidelines and procedures can help to prevent the misappropriation of funds, violations of Federal, State, and District regulations, and acts of fraud or negligence.

This manual will be continually updated and improved with more detailed guidelines and information. Please contact the Chief Financial Officer with any questions and/or suggestions.

WHAT ARE ACTIVITY FUNDS?

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

There are two main categories of activity funds:

Student Activity Funds (SAF) are funds generated by specific student groups, not by the district or campus. Student Activity Funds will be accounted for in Fund 865. Decisions about the expenditure of student activity fund are made by the students with the assistance of a school district employee sponsor. All club and student funds are accounted for in this grouping. These funds are accounted for as a fiduciary trust funds not owned by the district.

Campus Activity Funds (CAF) are funds raised locally at the school or donated to the school and include school office and departmental accounts. Campus Activity Funds are subject to purchasing and bid laws. Campus activity funds are considered by TEA to be district general funds. The expenditure of these funds must comply with state and board policy and with

district regulations. These funds are accounted for with the special revenue governmental funds of the district. Campus Activity Funds will be accounted for in Fund 461. Expenditures must benefit the student body.

Description	461 Funds	865 Funds
Gifts or items that appear to be gifts for occasions such as birthday, holidays, staff appreciation, Secretary's Day, etc.	Not Allowed	Allowed
Gift cards to students-card amount may not exceed $10	Allowed	Allowed
Gift cards/gift certificates to employees	Not Allowed	Not Allowed
Snacks and beverages for students	Allowed	Allowed
Meals for students (pizza, hot dogs, sandwiches, and other food items that could be considered a meal.)	Allowed	Allowed
Meals for staff/faculty (sandwiches, pizza, breakfast tacos and other items that could be considered a meal)	Allowed	Not Allowed
Refreshments and snacks for meeting where the school serves as host for related activities for students, staff, and patrons	Allowed	Allowed
Refreshments and snacks for meeting with parents and community members	Allowed	Not Allowed
Apparel and school spirit items such as cups, book covers, umbrellas, caps, etc.		
One shirt per employee per year (District or school's name should be embroidered or printed on the shirt)	Allowed	Not Allowed
Shirt and/or cap for each member and the sponsor of a student organization (from funds collected from each individual or funds raised by the group for this purpose)		Allowed
School spirit item (t-shirts, cups, book covers, caps, etc.) for all students and employees in support of a school-wide activity or event (one activity or event per year)	Allowed	Not Allowed
Student Awards/Incentives (shall not violate UIL Guidelines)		
Items provided to all members of a class, grade level, or student activity fund/org	Allowed	Allowed
Cash to students	Not Allowed	Not Allowed
Reasonable items such as trophies, plaques, to a student based upon merit or special achievement, within UIL guidelines	Allowed	Allowed
Electronic and other expensive items provided to individual students for attendance or academic achievement (iPads, bicycles, laptops, etc.)	Not Allowed	Allowed
Scholarships to students for expenses at an accredited educational institution	Allowed	Allowed
Staff development expenses for employees (workshop registration, fees, travel expenses)	Allowed	Not Allowed
Retirement and service awards (plaque, service pin, ribbons, or other non-cash award). Value must be less than $50 per gift, per occasion	Allowed	Allowed if authorized by the group
Office supplies for school administrative offices	Allowed	Not Allowed

Description	461 Funds	865 Funds
Flowers for a death or illness of an employee, student, or immediate family member of an employee or a student	Not Allowed	Allowed if authorized by the group
Field Trip admission fees	Allowed	Allowed
Extra compensation, stipends, bonuses to employees, whether it be in the form of cash or gifts	Not Allowed	Not Allowed
Extra duty pay for work performed outside the normal duties and work day for activities related to fundraisers or school activities (Except as stated in the Board approved extra pay or stipend schedule)	Not Allowed	Not Allowed
Organization or institutional membership. However, if an individual membership is only available and is necessary for students to participate in certain activities, then the expenditure is acceptable if a notation is made to document the necessity	Allowed	Allowed
Institutional membership for employee in educational organizations or an organization related to their position/job (The membership stays with the District)	Allowed	Not Allowed
Memberships in local civic organizations, such as Chamber of Commerce	Not Allowed	Not Allowed
Donations to individuals or charitable organizations that are not 501 (c)(3) organizations	Not Allowed	Not Allowed
Donations to 501 (c)(3) organizations from funds collected for that specific purpose	Allowed	Allowed
Political contributions or donations	Not Allowed	Not Allowed
Scholastic magazines and books	Allowed	Allowed
Loans to employees, parents or students for any reason	Not Allowed	Not Allowed
Improvement of campus and site facilities such as plants, bulletin boards, signs, and flags	Allowed	Allowed
Expenses and purchases related to sales of items for fundraising activities	Allowed	Allowed
After hour security for school sponsored or student sponsored activities	Allowed	Allowed
Approved travel costs for employees, subject to travel limitations (travel expenses for sponsors/teachers who must accompany their students on a trip may be paid from the club's/organization's account)	Allowed	Allowed
Non-monetary awards or incentives for school volunteers (value of item must not exceed $25)	Allowed	Not Allowed
Alcoholic beverages, tobacco products, controlled substances, lottery tickets, raffle tickets, firearms, and other weapons	Not Allowed	Not Allowed
Payment of expenses of spouses or other non-employees	Not Allowed	Not Allowed
Traffic citations and auto repairs for employee's personal vehicle	Not Allowed	Not Allowed
Reimbursement for breakfast, lunch or dinner while attending civic organization's meetings	Not Allowed	Not Allowed
Replacement or repair of an individual's property that was lost, stolen, or damaged on the school or district's premises or while being used at a school or district function. Use of funds in this manner is prohibited by the Texas Tort Claims Act	Not Allowed	Not Allowed

ACTIVITY FUND RESPONSIBILITIES

The responsibilities of the various people involved in handling and accounting for activity funds is outlined below. Specific roles and responsibilities for each group will be detailed in this manual.

CAMPUS PRINCIPALS	Campus principals have ultimate responsibility for the safekeeping of activity money on their campus, the correct accounting for these funds, and overall adherence to the procedures and guidelines set out in this manual.
CLUB & ACTIVITY SPONSORS	Club and activity sponsors are responsible for following the procedures and guidelines for sponsors as set out in this manual. Deposit funds collected as outlined in manual. Submit **Fundraising Activity Approval Form** as required. Complete a **Sales Record Form** once the fundraiser is completed. Submit requisition requests in the purchase order system.
BISD BUSINESS OFFICE	BISD Business Office is responsible for maintaining and updating these procedures and guidelines for activity funds, providing training for principals, campus secretaries and sponsors, processing activity fund transactions, and reviewing the activity of the funds to ensure adherence to the procedures and guidelines.
INDEPENDENT AUDITORS	The district's independent audit firm will include activity funds in the annual audit of the district's financial records.

ACTIVITY FUND ACCOUNTING

The District manages both Campus and Student Activity Accounts through a centralized system. All deposits and disbursements are managed by the BISD Business Office. If assistance is needed in any area of our Business Office, please contact any of the staff members listed below:

Sheri Staszewski	Chief Financial Officer	Ext 1107
Jennifer Dowse	Purchasing	Ext 1100
Theresa Harrison	Accounts Payable	Ext 1109

CAMPUS ACTIVITY FUNDS (461)

The district has made the determination that all Campus Activity Funds will be accounted for in Fund 461. This shall include the principal's activity account and other accounts such as the library, grade level teachers, athletics, etc. Campus Activity Funds (Fund 461) are school funds managed under the direction of the campus principal. These funds shall be referred to as the "Campus Activity Funds." There may be multiple sub-accounts within the Campus Activity Fund such as the Principal's Account, Library Account, 2nd Grade Teachers, etc. Sub-accounts within the Campus Activity Fund are not student club or organization clubs. The funds raised within the sub-accounts shall be used to benefit that respective activity under the direction of the teacher who oversees the account, subject to approval of the campus principal. Campus activity funds shall be collected, receipted, and deposited to the BISD campus secretary on a daily basis. Refer to Collecting and Depositing Funds.

Campus activity funds are primarily used to benefit students. Typical uses include field trip fees, awards, incentives, etc. Activity funds generation shall be a passive activity and shall not detract from the district's overall primary educational purpose. The generation and expenditure of campus activity funds shall be held in the same standard and scrutiny as that of appropriated funds. Activity funds shall be audited and must adhere to accepted business practices. Generating activity funds shall not in any way compete with the District Child Nutrition program.

A purchase order is required for campus activity fund expenditures for supplies, equipment, and contracted services. Multiple campus activity accounts may be created to segregate funds by purpose.

STUDENT ACTIVITY FUNDS (865)

Student activity funds (Fund 865) are held in a trustee capacity by the school and they consist of funds that are the property of students or others. These funds are **not** campus funds, but rather trust funds belonging to the students. The funds may be used in any manner to benefit the students and/or faculty at the direction of the students subject to the oversight and approval of the campus principal as "trustee" over the funds.

Student clubs and organizations shall be defined as a student-led group with formation documents, by-laws, and elected officers. All student clubs and organizations shall function under the sponsorship of a campus staff member, i.e. teacher or other staff member.

Student activity funds (under the control of the principal) shall be collected, receipted and deposited to the campus office on a daily basis. Refer to Collecting and Depositing Funds.

Student activity funds shall be used exclusively for the benefit of students. Typical uses include student travel, awards, banquets, and supplies, DJ for a dance, end-of-year trips or events, club t-shirts, etc. These funds shall be used at the discretion of the student organization through designation of one or more of its officers. **Class/club meeting notes should be on file to support student decisions regarding the expenditure of their class/club funds**.

BANK ACCOUNTS

Only one bank account for all campuses will be maintained for the activity accounts for the school district's depository bank. The school district's current depository bank is First Financial Bank.

The District is required to comply with state laws regarding selection of a district depository bank and investing of district funds. All questions or requests regarding banking services should be directed to the Chief Financial Officer. All financial transactions for campus clubs and activities must be accounted for through the Activity Fund bank account at the depository bank.

1. All cash and checks received for the activity fund must be deposited to the bank and all payments must be processed with a check written on the bank account. No transactions should be made from cash.
2. The District will maintain one checking account for activity at the district depository. Opening of additional bank accounts or purchases of investments with activity funds are not allowed without prior approval from the Chief Financial Officer.
3. The BISD Chief Financial Officer should be notified whenever a change in personnel occurs or other changes are needed to the bank account.
4. The bank will maintain signature cards on each bank account. The BISD Business Office will facilitate the update of signature cards with the bank.
5. Activity Fund checks will be prepared by the BISD Business Office.
6. All checking account tools must be secured in a locked location when not in use. The check stock shall be stored in a locked filing cabinet.

7. Checks must be written and signed at the BISD Business Office at the time they are needed and supported with proper documentation. All checks must indicate the payee and the dollar amount before being signed.
8. Monthly bank reconciliations will be performed by the BISD Business Office at the end of each month. The monthly reconciliation reports will be kept by the Chief Financial Officer.
9. Campuses can use the Ascender Purchasing Application Inquiry screen to review account activity on a regular basis.

INFORMATION FOR ACTIVITY FUND SPONSORS

The various types of transactions that may occur with activity funds are described here with directions for the account sponsor in the processing, handling, documenting, and recording of each. All forms are available in the forms section of this manual.

VENDOR REQUEST

All BISD vendors must be approved by the BISD Business Office.

Prospective new vendors should be directed to the District website for registration information and instruction. The Business Services page on the website includes the form "How to do business with Bridgeport ISD" providing a link to vendor registration documents and further information to prospective vendors.

PURCHASES FROM THE ACTIVITY FUND

All purchases for supplies, equipment and contracted services from the activity fund must be requested and authorized in advance using the Purchase Order system in Ascender

a. The activity fund sponsor should complete the requisition and submit it electronically to the campus principal.
b. After the requisition passes all the electronic approval paths, a purchase order is automatically numbered. The sponsor must email, fax or mail the purchase order to the vendor.
c. Once the order has been received, please forward the invoice to the BISD Business Office for payment. All invoices must include the purchase order number.

If a disbursement from the activity fund is for travel or a reimbursement, there must be an approved purchase order. **Unauthorized** purchases shall not be subject to reimbursement with activity funds.

Student Activity Funds can be spent on most anything the student group decides to spend funds on provided that the expenditure is legal and that the vendor and purchase has been authorized. Trips involving student travel must be approved by the principal before requisitions are submitted. Funds for travel should be collected, deposited and accounted for before requisitions are submitted.

FUNDRAISING

1. The campus principal must pre-approve all SAF fundraisers. The Chief Financial Officer shall be the final approver of all fundraiser requests.
2. School PTA and Booster clubs may conduct their own fundraisers independent of the CAF.
3. The sponsor is responsible for maintaining accurate records of all sales activities and accounting for all items purchased from vendors for resale.
4. The sponsor will complete the **Sales Record** form to keep track of deposits related to the fundraiser that are submitted to the campus office. Each deposit should be receipted as described in the "Receipting Funds Collected" section of this manual.
5. The bottom portion of the **Sales Record** form will be used to account for all items purchased for resale for the fundraiser.
6. Items may be purchased on a pre-order basis using vendor sales brochures and order forms. For pre-order sales, the sponsor should receive a sales summary from the vendor, which indicates the amount of funds to be collected. This amount should be entered on the form and a copy of the sales summary from the vendor should be stapled to the form. The vendor's sales summary amount is compared to the total amount collected and any differences must be explained on the form. ***Example: The vendor provides a sales brochure or catalogue. The students take orders for the items listed in the catalog and activity sponsor places an order with the vendor. The items are shipped by the vendor and distributed by the students. Funds may be collected by the students when orders are placed or when items are delivered.***
7. When items are purchased from a vendor for resale without preorders, the sponsor will receive an invoice from the vendor indicating the number of resale items purchased. This information is entered on the **Sales Record** form. The number of any damaged or unsold items that will be returned to the vendor for credit is listed and subtracted from the number of items purchased to determine the number of items available for resale. This number is then multiplied by the sales price to determine the amount of funds that should have been deposited. Any difference

between the expected deposits and the actual deposits should be explained at the bottom of the form.

Example: The activity fund sponsor purchases items directly from a vendor for resale. (Items not sold are usually allowed to be returned to the vendor. Students sell the items and collect the funds as sales are made.)

8. Sponsors must keep control of the merchandise and money. Both should be secured at all times. Turn in collected funds with the campus office daily.
9. Sponsors should take care to select a reputable company and maintain a good relationship with district vendors by submitting invoices to the Accounts Payable Department for payment in a timely manner.
10. Sponsors should keep good records of who purchased items and funds received. Collect all money due to the activity fund account and keep a detailed list of any amounts due from students. Notify your campus administrator if student obligations are not paid.
11. **Raffles are not allowable fundraisers** for the school district or activity fund clubs. Attorney General opinion no. JM-1176 states that independent school districts and their related activity fund accounts are not qualified to hold charitable raffles.
12. When fundraising, schools must keep in mind the rules regarding Competing Food Sales. These are set out in the next section.

FOOD AND/OR BEVERAGE SALES

Texas Department of Agriculture (TDA) defines competitive foods and FMNV's as such according to the Texas Public School Nutrition Policy:

- **Competitive Food Nutritional Standards (CFNS):** Competitive foods and beverages sold or made available to students that compete with the school's operation of the National School Lunch Program or School Breakfast Program. This definition includes, but is not limited to food and beverages sold or provided in vending machines, in the classroom or as part of school fundraisers. School fundraisers include food sold by school administrators or staff (principals, coaches, teachers, etc.), student or student groups, parents or parent groups, or any other person, company, or organization.
- **Smart Snacks Standard:** Standards that define the national minimal nutritional requirements for snack available to students during the school day. Smart snack fundraisers are non-exempt and may be sold during the school day outside of meal service and class periods.

- **FMNV:** Foods of Minimal Nutritional Value. Refers to the four categories of foods and beverages (soda water, water ices, chewing gum, and certain candies) that are restricted by the U.S. Department of Agriculture under the child nutrition programs. Except for campus exemption days, FMNVs are not allowed to be provided to students any time anywhere on school premises by anyone until the end of the school day.
- **School Day:** The day begins at midnight and ends 30 minutes after the official school day ends.
- **Non-Exempt Fundraiser:** Food and/or beverage sales during the school day, excluding meal service and class periods, that meet the smart snack standards. There are no maximum number of school days for non-exempt fundraisers.
- **Exempt Fundraiser:** Food and/or beverage items that do not meet the CFNS, and are intended to be consumed at school. Texas policy only allows six (6) school days per campus per school year for exempt fundraisers. Campus administrators are responsible for not exceeding the number of exempt fundraisers per school year.

SALES TAX COLLECTION AND PAYMENT

All funds received and deposited to the activity fund must be reviewed to determine if sales tax should be collected and paid to the state. Some funds collected through the activity fund are classified as sales, and other funds are not. All sales, both taxable and non-taxable, must be reported to the state. The District must collect sales tax from the activity accounts funds and remit the tax to the State annually. The information below is provided to assist you in understanding the rules for sales and sales tax collection.

1. A sale is defined as the transfer of possession of tangible personal property for consideration (usually money), or the performance of a taxable service for consideration. Tangible, personal property includes personal property that can be seen, weighed, measured, felt, touched or that is perceptible to the senses in any matter.
2. For all sales, the District must determine if the sale is taxable or non-taxable.
3. All sales, whether taxable or not, are to be reported on the Texas Sales and Use Tax Return to the State Comptroller for the district by the BISD Business Office.
4. Texas sales tax statutes impose tax on the sale, lease, or rental of tangible personal property and selected services.
5. Public schools and school-related organizations must collect sales tax on all sales which are not specifically exempt. For example, sales tax must be collected on the following:

a. School purchased supplies sold directly to students including athletic equipment and physical education uniforms,
b. Fees for materials when the end product becomes a possession of the student,
c. Student publications such as yearbooks and football programs,
d. School rings,
e. Books sold at student book fairs
f. Charges to the general public for parking (Rule 3.315)
g. Sales of regular publications, records, or general information sold by the district. The sale of District or campus directories, the campus newspaper, or other information made available and sold to the general public is taxable. (Rule 3.341)

6. Public schools and school-related organizations are not required to collect sales tax on the following:
    a. Fees and admission tickets
    b. Student club membership fees
    c. Parking permits and fees charged to students, faculty, or staff for parking (Rule 3.315)
    d. Sales of food and soft drinks that are:
        i. Sold and served during the regular school day
        ii. 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
    e. Copies of documents that the district is required to provide through an Open Records Act. (Rule 3.341)
7. This list is not comprehensive; other taxable sales may be made by a school district for which sales tax must be collected, reported and paid.
8. 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 sales since it is reported by the vendor.
9. Some sales are for resale. In such an event, pay the vendor the amount owed (without tax) and issue a Texas Resale Certificate. Collect sales tax on items sold and then sales tax will be remitted to the Comptroller.

10. Each school district, each campus, and each bona-fide organization (see below for definition of bona-fide organization) within the district is allowed to have two one-day tax free sales or auctions during a calendar year. 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 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.

A bona-fide group is one that must be organized for some business or activity other than instruction or a participatory group. Any student group that is recognized by the school and is organized by electing officers (not just participatory captains), holding meeting, and conducting business is a bona-fide group of the school.

Group meetings for classroom instruction or team sports are not categorized as bona-fide chapters and do not qualify for a tax-free day sales.

Note that any student activity group recognized by the school administration as an activity fund can be properly organized so that they are a bona-fide chapter.

11. The current sales tax rate for Bridgeport ISD is 8.25%.
12. Rules for state sales and use tax can be found under the Texas Administrative Code, Title 34 Public Finance, Part 1 Comptroller of Public Accounts, Chapter 3 Tax Administration, Chapter O State Sales and Use Tax.

COLLECTING & DEPOSITING FUNDS

1. All money (cash and checks) collected must be deposited to the activity fund bank account. Cash collected may not be used to make purchases or payments of any kind. All payments from the activity fund must be made with a check from the activity fund bank account.
2. All money collected must be deposited in the same form as collected. A personal check may not be substituted for cash collected. No personal checks are to be cashed from funds collected.
3. Do not co-mingle personal funds and District funds for any reason.
4. Petty cash funds and change funds may be set up for the campus or for specific accounts or events. Information about use of petty cash and change funds is provided in the "Change Funds" section of this manual.
5. For control purposes, there shall be **at least two people** involved in the counting and depositing of funds. Both parties shall count and verify funds, signing the **Deposit**

Worksheet. After collecting and counting monies, sponsor shall turn funds in to the campus office in a sealed deposit bag. At no time, shall unsealed cash or checks be left for the campus secretary to count or verify deposits independently. Activity sponsors shall record the deposit in the deposit log before dropping the sealed deposit bag(s) in the campus office safe. Campus secretaries or designee shall transport sealed deposits to the bank at least once a week.

6. Sponsors are not to take money home or keep it unsecured in classrooms. Deposits should be recorded with the campus office each day; smaller amounts may be secured by the sponsor in a locked location each day and deposited with the campus office at least by the end of the week. Sponsors should not hold more than $50 longer than overnight. All funds must be deposited at the end of the fiscal year which is June 30th.
7. The campus administration may want to establish set times each day for collected funds to be turned in. Please check with the campus secretary and help them by complying with this schedule. All funds should be properly receipted and counted as described below before they are brought to the campus office for deposit. All monies collected that cannot be deposited the same day, must be kept in a locked campus safe.

RECEIPTING FUNDS COLLECTED

All funds collected at the school should be deposited into the activity fund. Cash is never to be kept and spent on goods or services without it being recorded in the records. Exception: When a teacher collects funds that are being sent directly to a vendor, i.e., classroom book sales, then a copy of the listing of funds and students should be maintained by the teacher for the same amount of time that activity fund records would be maintained.

1. The sponsor must provide a receipt for all funds that are received for the activity fund. Receipts should be prepared as the funds are received.
2. All receipts must be written/printed in non-erasable ink. Any corrections should be noted with a line through the error, the correction and the initials of the person making the correction. Do not use whiteout or similar products to correct receipts.
3. One of the following receipt methods may be used by sponsors. Each method is designed to facilitate proper documentation of funds received and facilitate process for different situations. Receipt books are the preferred method and other methods should only be used if individual receipts are not feasible for the situation. The sponsor should keep a copy of each receipt method turned in to the campus secretary.
    a. **Pre-numbered Receipt Books** shall be issued by sponsors for funds collected individually. Only District issued receipt books may be used and can be obtained from the campus office. When pre-numbered receipt books are used, the

sponsor provides the original receipt to the payee (white), retains one carbon copy in the receipt book (pink), and submits the second carbon copy of the receipt (yellow) along with the **Deposit Worksheet** to the campus secretary with the deposit. The sponsor must verify that the cash and checks delivered to the campus secretary for deposit equal the total of the receipt copies turned in. Receipt books are subject to audit at any time, and should be returned to the campus office when all receipts are used or the fundraiser ends. The campus will return all receipt books to the Business Office on or before June 30th each year.

b. The **Deposit Worksheet** may be used by the sponsor when receiving small amounts from multiple individuals for the same purpose. The sponsor will list each person who paid, the date, the amount, and indicate whether cash or check was used. Before delivery to the campus office, the sponsor will tally the funds received on the form and verify that the counted cash and checks total the amount listed on the form.

c. The **Sales Receipt** form may be used by the sponsor when various items are being sold and inventory is kept. The sponsor will list the item sold, quantity, price and total per item and total funds collected. Before delivery to the campus office, the sponsor will tally the funds received on the form and verify that the counted cash and checks total the amount listed on the form.

4. Sponsors should ensure the activity fundraiser name appears in the memo line on each check to be deposited. This is not the name of the club or organization, rather the specific activity the funds are raised for, such as Prom Ticket or 1st Grade Field Trip.
5. Campus office staff have been instructed not to accept funds for deposit that have not been properly counted and receipted by activity fund sponsors.

SALES TAX PAYMENT FOR PURCHASES MADE

Provisions under Article 21.023 of the Federal Statutes provide tax exemption to the school district. Exempt organizations are entitled to an exemption only on items purchased and used directly and exclusively in pursuit of the exempt purpose. For school districts, items purchased must relate to the educational process.

In order to be afforded the sales tax exemptions, various certificates should be presented:

Tax Exemption Certificates – The Texas Sales and Use Tax Exemption Certificate will be provided by the Purchasing Department to vendors upon completion of vendor registration and should be presented each time a purchase is made with a District P-Card. 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.

Hotel Certificates – 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. Generally, the meal must be paid for with a school check and the eating establishment must be provided with an exemption provisions under Article 21.023 of the Federal Statutes provide tax exemption to the school district. Exempt organizations are entitled to an exemption only on items purchased and used directly and exclusively in pursuit of the exempt purpose. For school districts, items purchased must relate to the educational process.

In order to be afforded the sales tax exemptions, various certificates (see Forms section in back) should be presented.

NOTE: Booster clubs, PTAs, and other associated groups may not use the District's tax exemption certificate or employer identification number. By law, these groups must obtain their own tax exemption status and employer identification number.

REQUEST FOR PAYMENT FROM THE ACTIVITY FUND

1. Invoices/receipts for payment to vendors must be submitted to the BISD Business Office 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 later of: the date the goods are received; the date of the performance of the service; or the date we receive the invoice.
2. Please forward **original** vendor invoices or detailed receipts to the Accounts Payable Department. Vendor statements of the balance due are not acceptable forms of documentation.
3. The BISD Business Office may not prepare a check without proper documentation from the sponsor.
4. All payments from the activity fund must be made by check prepared by the BISD Business Office. Both amount and vendor should be on the check when issued, no

blank checks should leave the campus. No payments may be made from cash collected or received by the sponsor or the campus secretary.

5. The BISD Business Office will verify that sufficient funds are available in the appropriate activity fund account before issuing a check.
6. Payments to district employees must be made through the BISD Payroll Office. Payments should never be made to employees from the activity fund for services rendered or extra-duty or overtime.
7. Persons who are not District employees and are paid for services provided to and activity fund account must be identified as independent contractors. Payments to these contractors will be reported to the IRS and a form 1099 will be issued to the contractor for any amounts paid. An IRS form W-9 indicating the taxpayer ID (SSN) must be on file with the Business Office before a contractor is paid. Independent contractors with an EIN are required to follow the vendor registration processes.
8. The District is subject to fines and back taxes on payments to contractors or employees that are not handled and reported properly.
9. Fixed assets may be purchased with activity funds, but require pre-approval from the BISD Business Office. The Purchasing Department will check bid requirements and process a District purchase order. The assets purchased will become District property and will be accounted for in the fixed asset inventory.

CHANGE FUNDS

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

1. The sponsor will complete the **Payment Authorization** form indicating the amount of change needed. The form should include description of the event for which the change is needed, the date and the duration.
2. Accounts Payable will prepare a check to the Bank or to the Sponsor. Coding the check to the revenue account, it will be a reduction of revenue. Sponsors shall take the check to the bank to get the change.
3. The exact amount of change fund must be returned to the campus secretary immediately following the event or at the beginning of the next work day. The deposits shall be in a sealed deposit bag and recorded in the deposit log. The funds will be redeposited into the revenue account.

TRANSFERS BETWEEN ACTIVITY FUND ACCOUNTS

Occasionally it may be necessary to transfer funds between accounts within the activity fund. Transfers will be entered to the system as a General Journal entry by the Chief Financial Officer in the BISD Business Office after the information is provided from the campus.
An annual transfer that the High School campus must request is for the recently graduated senior class fund. Often times the senior class has funds remaining after the students graduate. These funds shall be transferred to the CAF entitled "Former Classes." This activity fund will be utilized by the principal to support any senior or other class activity when those groups fall short of funds. Additionally, these residual funds can be used as a gift to the school from prior senior classes. Likewise, if a student fund has been unused for more than a year, those funds can be transferred to the Principal's campus activity fund.

REVIEWING MONTHLY ACTIVITY

Each month, sponsors should review all prior month's activity for their assigned club via the Ascender Application Inquiry screen or system reports. The sponsor should always know their balances and recognize that there are likely timing differences between their records and the end of the prior month's information. Should the sponsor disagree with activity posted in Ascender, they should contact the BISD Business Office immediately.

ACTIVITY FUND AUDITS

Activity funds will be audited on a yearly basis. All records of the sponsors and campus secretaries are subject to audit and must be made available upon request. Sponsor's records shall be kept current and in good order. Disbursement request records must be maintained for five (5) years.

Before the beginning of each new school year, the campus secretary will organize and make available all activity fund receipts and disbursement information from the period July 1 thru June 30 of the most recently completed fiscal year and retain for audit purposes.

INFORMATION FOR ACTIVITY FUND SPONSOR

BISD ACTIVITY FUND ACCOUNTING SYSTEM

All campuses will use the BISD Ascender Finance System for transactions in the activity fund. All transactions are posted to the system using the standard chart of accounts. Reports and inquiries on account balances and transactions are available through the system.

All campuses will use a consistent filing system for the transactions that are processed through the activity fund in order to facilitate auditing of the accounts. All documentation for each transaction will be stapled behind the Receipt method or the Purchase Order.

Ascender System Logon

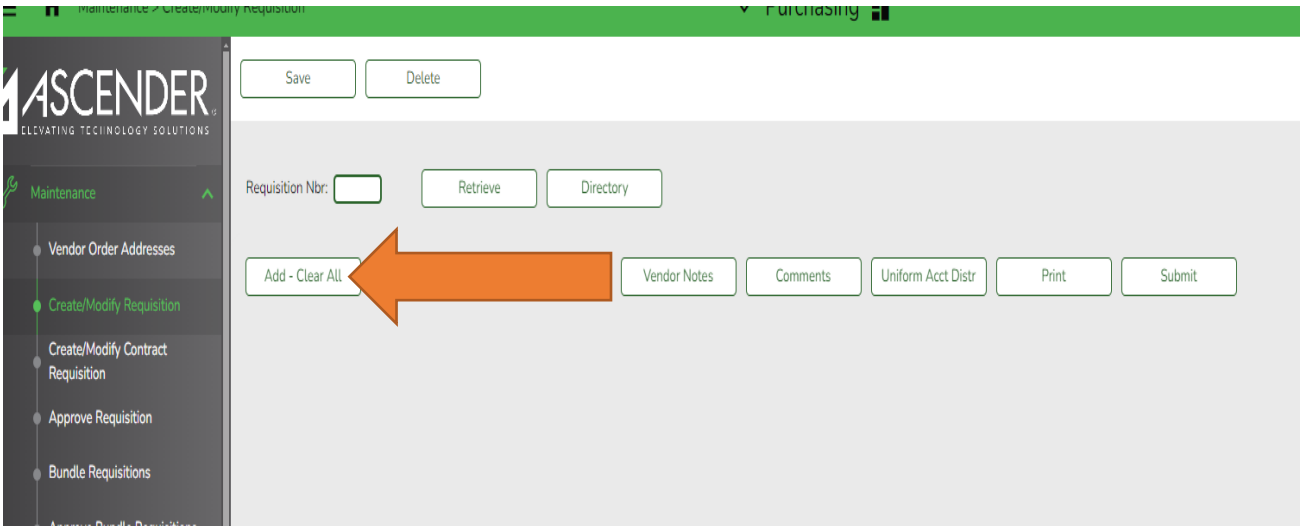
Each sponsor will receive a log on to the Ascender Finance System. Go to the district website, Staff > Ascender > Employee/Purchasing.



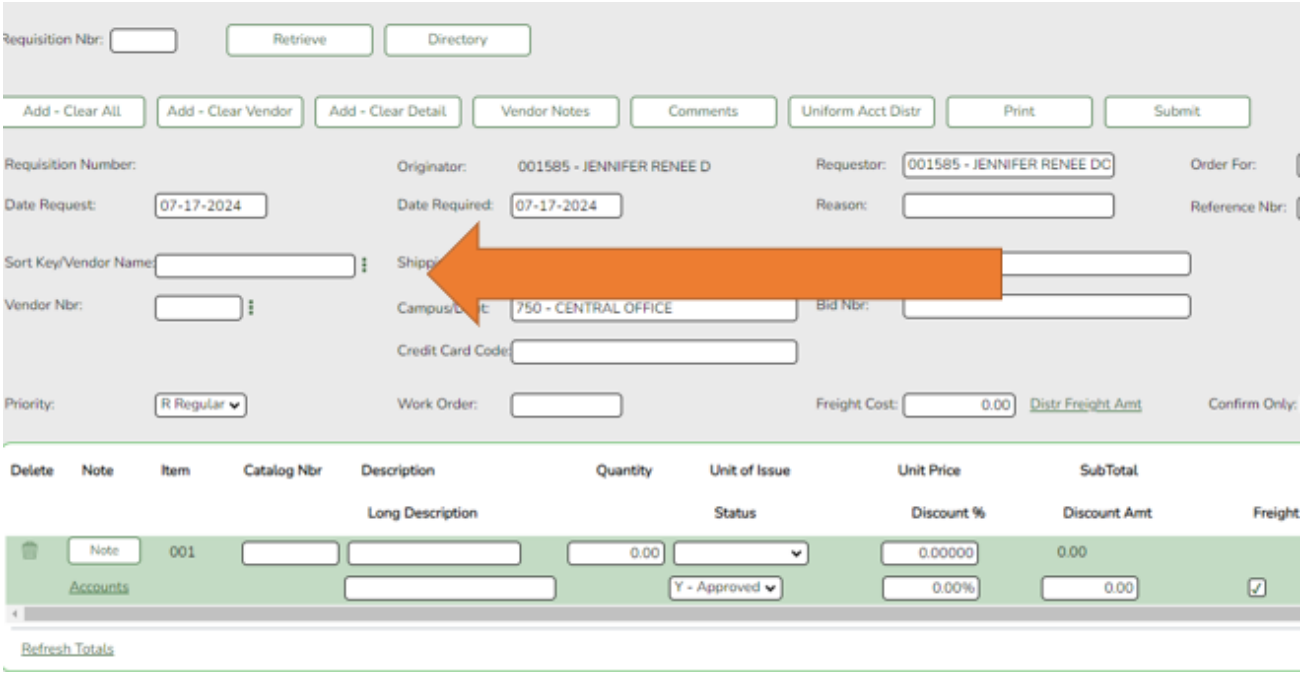
In “green” Ascender, select PURCHASING



CREATE/MODIFY REQUISITION

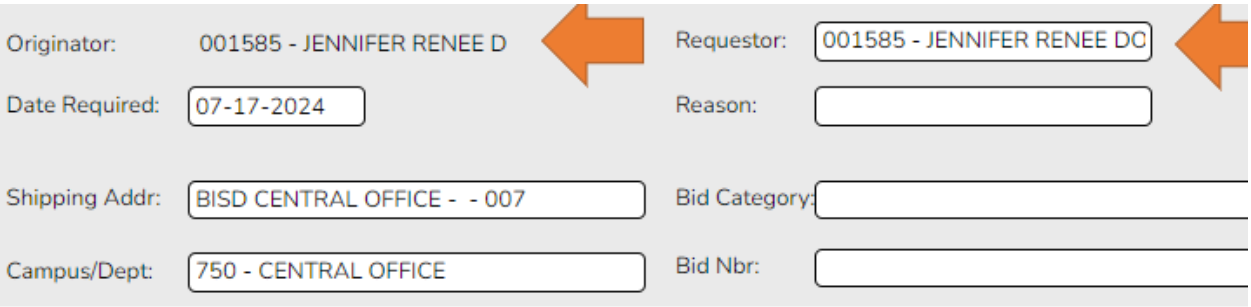


ADD-CLEAR ALL



TYPE IN VENDOR NAME

*Note: some vendors will appear twice, with an “O” or an “R” behind the name. It does not matter which one you select; this is for Order/Remit purposes used by the Finance Office. The vendor number will be the same for both entries.

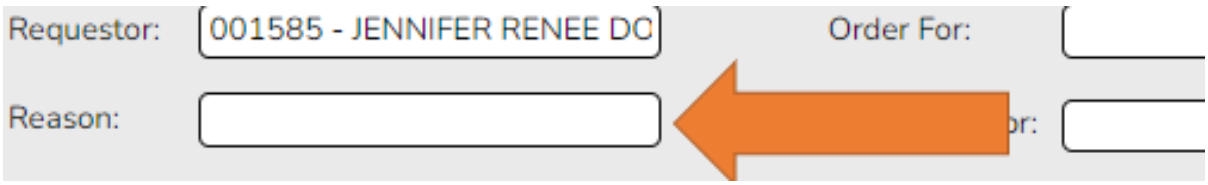


YOUR NAME WILL APPEAR AS THE ORIGINATOR/REQUESTOR.

If you are submitting for yourself/your department this is the only place your name should appear in this top part of the requisition.

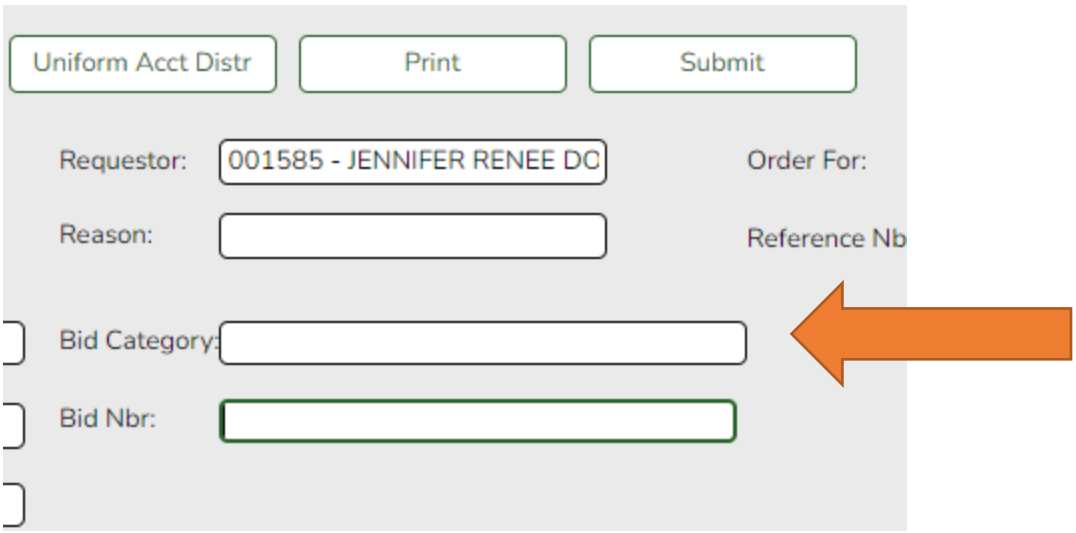


If you are ordering for someone other than yourself you enter their name here.



REASON FOR REQUISITION GOES HERE.

Do not add too much detail, typically you would put whatever the account code is tied to. For example: for Golf Balls being paid for out of the supply account, you would put SUPPLIES. For a cheer judge, you would put CONT SVCS, etc.



HIT SPACE BAR UP TO 5 TIMES TO SEE IF A BID # POPS UP. IF A BID # POPS UP, SELECT APPROPRIATE CATEGORY TO POPULATE THIS SPACE. IF NOTHING POPS UP, SKIP THIS STEP.

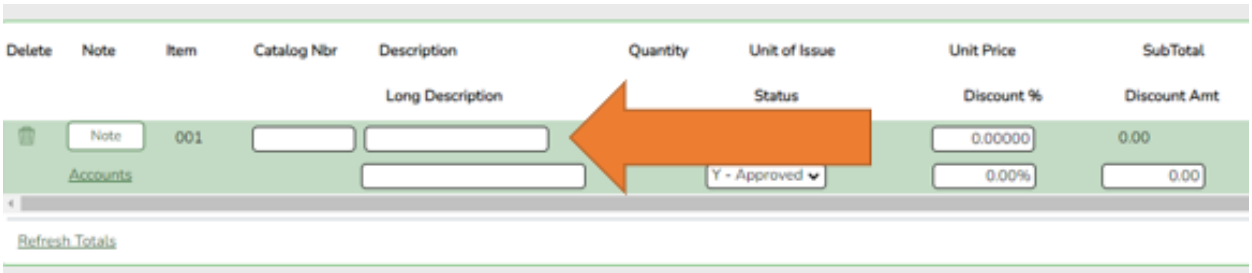
(The system identifies BuyBoard vendors for District rebates, this is how the Pos are sent to the BuyBoard for review.)



CLICK ON NOTE BUTTON TO COPY/PASTE CART ITEMS FROM VENDORS SUCH AS AMAZON OR QUOTES LISTING MULTIPLE ITEMS.

If you skip this part, you will be required to list all line items and cost for each item.

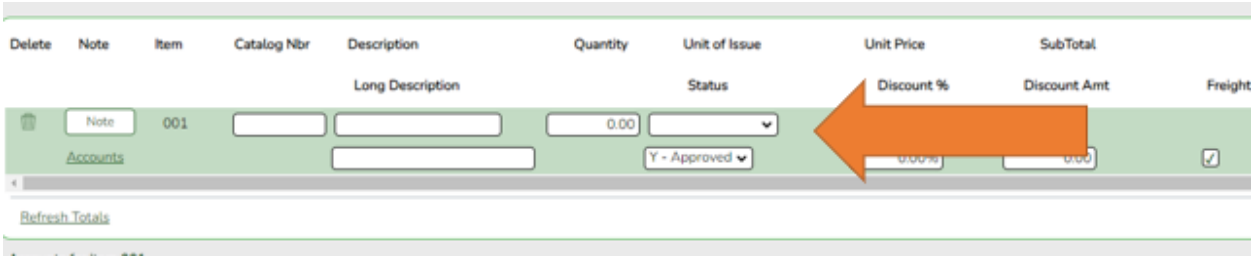
This is the only place you should be posting vendor quote information.



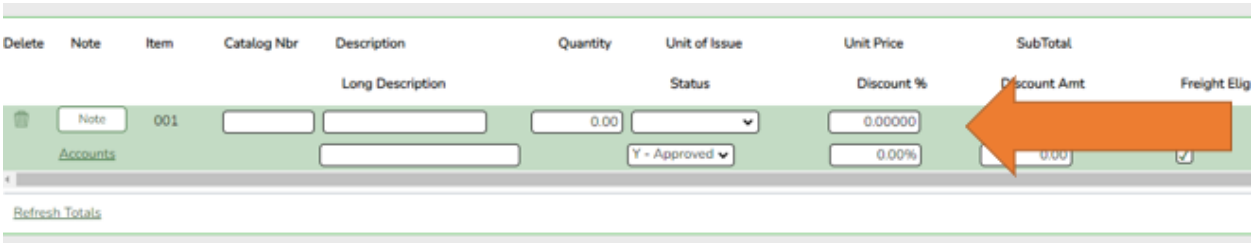
DESCRIPTION: This is where you get more detailed about the purchase. For example: T-Shirts



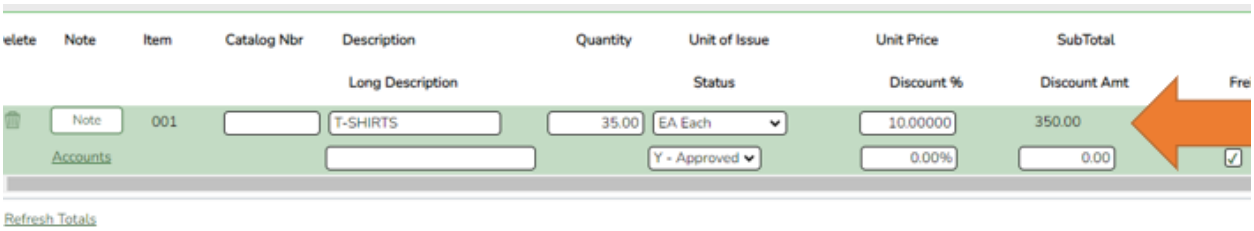
QUANTITY: Enter total # of T-Shirts to be purchased



UNIT OF ISSUE: Will the shirts be purchased by actual # or by the case? Most of the time, you will select EACH for this category.

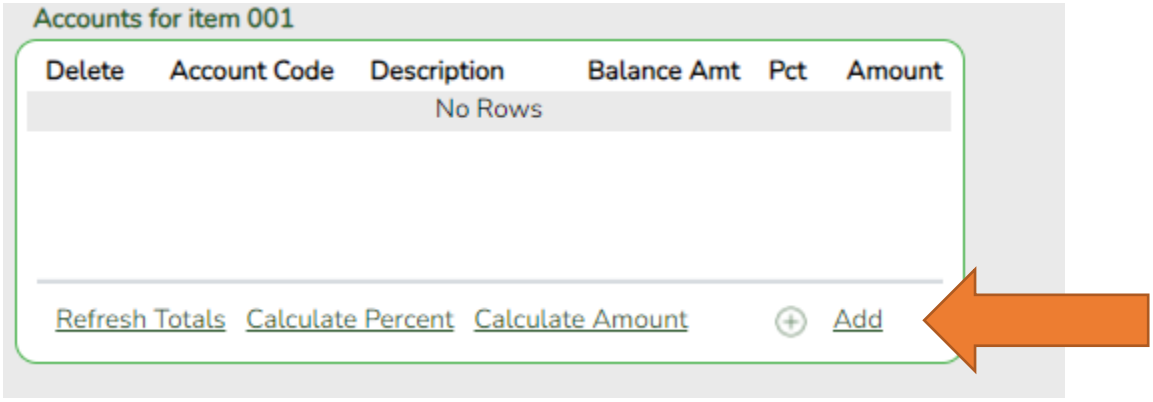


UNIT PRICE: How much per item? Enter unit price

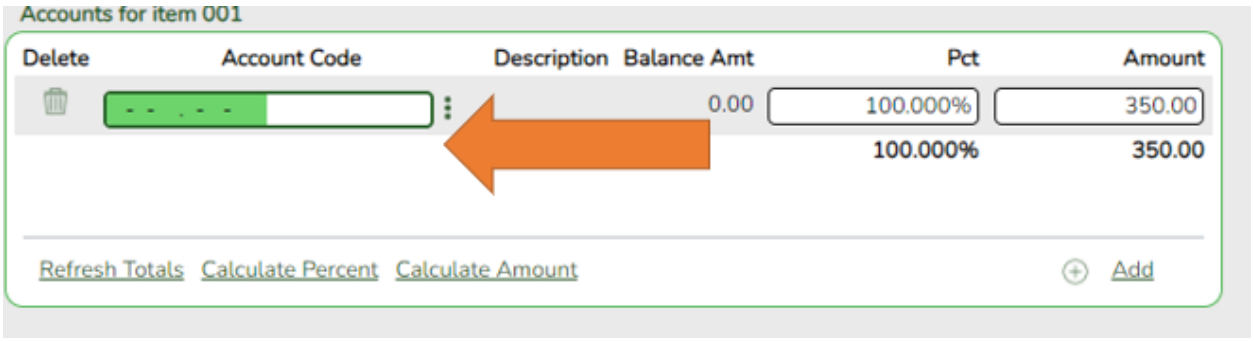


For 35 T-SHIRTS at $10.00 each, your total price will show $350.00 for this line.

If you have different prices or different items, you can click the “Add” hyperlink on the bottom right for a new line.



GO TO ACCOUNTS FOR ITEM 001 AND CLICK “Add” HYPERLINK TO ACCESS YOUR ACCOUNTS

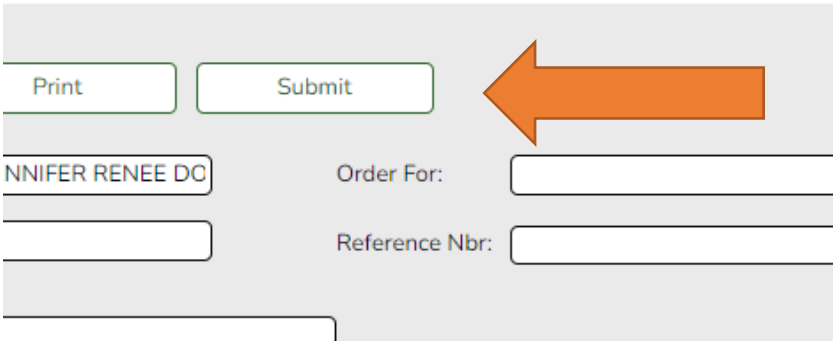


ACCOUNT CODE: Enter your numerical account code, leading with 199 for general funds or 461/865 for your activity accounts.

Be sure your object code aligns with reason for purchase.

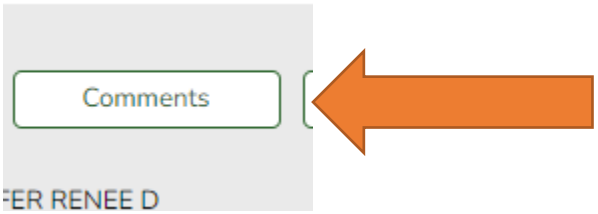
Example: SUPPLIES will use 6399 while CONT SVCS will use 6292

*Note: Only codes associated with your department will be available to you.



SUBMIT REQUISITION: This submits your request to your campus approver. Once approved by campus, the requisition comes to the Purchasing Office for review/corrections and then to the CFO for final approval.

You will receive an automated email when your requisition has been approved for a Purchase Order. Only then do you have authorization to provide the PO# to the vendor to place your order. Please advise all vendors that the PO# needs to appear on their invoice.



Occasionally, requisitions are returned for correction. If you receive notice that you have a req requiring correction, see the COMMENTS button for instruction to make corrections and resubmit for approval.

*Note: returned requisitions are NOT a denial for approval, they need corrections.

Once the requisition has been submitted, it goes to the campus principal for approval, then on to the Business Office for final approval. After final approval, a purchase order is created. The sponsor must send the purchase order to the vendor. Once the order has been shipped and received, please forward the receiving documentation back to the BISD Business Office indicating the order was received. Receiving documentation may be a packing slip or in lieu of a packing slip, use a copy of quote or invoice and initial all items received. The BISD Business Office will remit payment to the vendor within 30 days of receipt of the invoice. If the Activity Fund sponsor receives the original invoice, please forward the invoice to the BISD Business Office for timely payment.

FORMS

Bridgeport Independent School District
Fundraising Activity Approval Form

This form, along with necessary signatures is required ***BEFORE*** *fundraiser begins*

Campus: _____ Date: _____

Name: _____ Sponsor: _____

Beginning Date of Sale: _____ Ending Date of Sale: _____

Describe the purpose of this sale, including what proceeds will be spent for: _____

Describe the product or activity: _____

Is this sale taxable? Yes _____ No _____

If taxable and eligible, will this be one of your two tax-free days for the calendar year?

Yes _____ No _____

If yes, will this be the 1st or 2nd tax-free day within the calendar year?

1st _____ 2nd _____

Tax Free Days apply only to BISD run fundraisers. A total of two (2) per calendar year for each Campus, or Bona Fide Club. If you have questions please contact Business Department

1. Selling food and/or beverage? Yes _____ No _____ *If yes, complete question #2

2. Are sales taking place between midnight until 30 minutes after school? Yes _____ No _____ *If yes, you are submitting for approval of an exempt fundrasier. Please complete question #3

3. Please circle which day of six (6) this represents for exempt fundraisers at your campus?

1 2 3 4 5 6

Each campus is limited to six (6) school days a year for exempt fundraisers. Exempt fundraisers include food and/or beverages that do not meet the CFNS and are intended to be consumed at school.

_____ Sponsor/Coach _____ Phone Number

Address: _____

Street Address/PO Box Number City State Zip

Have all outstanding debts from previous activities been collected: Yes/No _____

If no, please provide AMOUNT OUTSTANDING from fundraising company $ _____

Please estimate the following:

$	$	
Approximate cost per item	total estimated profit (NOT PER ITEM / TOTAL PROFIT)	Percentage profit **

***If this IS NOT one of your organization's tax-exempt sales, please consider sales tax when estimating profit martin*

Proposed Vendor for Purchase of Items for Resale: _____

As sponsor, I certify that I will exercise strict control over all products in my possession and will remit all collections on a daily basis to the campus office in a sealed deposit bag with suppporting documentation. I further certify, that I have read the BISD Fundraising Policies and Procedures. I will notify the Business Services Department promptly of all outstanding debts so that appropriate action may be taken in a timely manner. I realize that any losses due to my failure to follow established rules and procedures may become my personal responsibility. I also understand that **I am responsible for completing the Sales Record Form immediately after the event has concluded.**

Submitted by (Sponsor): _____ Date: _____

Approved by (Principal/Director): _____ Date: _____

Approved by Chief Financial Officer : _____ Date: _____

Bridgeport Independent School District
Deposit Worksheet Form

Complete and submit to the campus office along with the completed deposit slip and deposit bag tag

Funds Collected for: _____ Activity or Club: _____

NAME	DATE	AMOUNT	CK#
TOTAL		$	

NAME	DATE	AMOUNT	CK#
TOTAL		$	

Budget Code Information

Activity Fund Code		Object Code					Sub Object	Amount
461	865	6299	6399	6411	6412	6499		
461	865	6299	6399	6411	6412	6499		
461	865	6299	6399	6411	6412	6499		

Primary Sponsor/Designee Signature

Secondary Sponsor/Designee Signature

Primary Sponsor/Designee Name / Title

Secondary Sponsor/Designee Name / Title

Money Count (to be completed by sponsor)

Checks		**Quarters**	
$100s		**Dimes**	
$50s		**Nickels**	
$20s		**Pennies**	
$10s		**Other**	
$5s		**Total**	
$1s		**Deposit Bag #**	

For Sponsor Records

Account Beginning Balance	
This Transaction	
New Balance	

Bridgeport Independent School District
Payment Authorization Form

Complete this form change funds or when an invoice is not available

PO/PA # _____

Vendor Name: _____

Address: _____

_____

Fax: _____

Date Check Needed: _____

QUANTITY	ITEM	UNIT PRICE	TOTAL AMOUNT
	Shipping (estimate 10% or actual if known)		
	TOTAL		$

Requestors Name: _____ Date: _____

Department/Club: _____

Approver Signature: _____ Date: _____

Approver Name/Title: _____

Bridgeport Independent School District
Sales Receipt Form

Complete and submit to the campus office along with the completed deposit slip and deposit bag tag

Account/Club Name: _____

Funds Collected for the event of: _____ Acct # _____

ITEM SOLD	QUANTITY	UNIT PRICE	TOTAL $ COLLECTED

Primary Sponsor/Designee Signature

Secondary Sponsor/Designee Signature

Primary Sponsor/Designee Name / Title

Secondary Sponsor/Designee Name / Title

Money Count (to be completed by sponsor)

Checks		Quarters	
$100s		Dimes	
$50s		Nickels	
$20s		Pennies	
$10s		Other	
$5s		Total	
$1s		Deposit Bag #	

For Sponsor Records

Account Beginning Balance	
This Transaction	
New Balance	

Bridgeport Independent School District
Sales Record Form

Complete and submit to the campus office at the conclusion of the fundraiser.

School: _____ Account #: _____

Activity/Club: _____ Sponsor Name: _____

Date(s) of Sale: _____ Supplier of Good: _____

Taxable Sales: YES NO Fundraiser YES NO

	DATE	AMOUNT		DATE	NAME		DATE	NAME
1			6			11		
2			7			12		
3			8			13		
4			9			14		
5			10			15		

TOTAL

RECONCILIATION

For Items sold on a pre-order basis: (e.g. brochure sales, library books sales)

Expected collections, per vendor sales summary	
Total Deposits from above	
Difference	

For items purchased prior to sale:

Total number of items purchased	
Less: Number of items returned for credit (if applicable)	
Equals: Total number of items available for sale	
Multiply by sales price per item	
Total that shold have been deposited	
Compare to: Total deposited from above	
Difference: (between total that should have been deposited and total deposited)	

Please explain any differences:

_____
Primary Sponsor/Designee Signature

_____ _____
Primary Sponsor/Designee Name / Title Date

Bridgeport Independent School District
Cash Box Count Form

This side of form must be filled out prior to each event.

Beginning Count

Date: _____

Activity: _____

Person providing starting cash box:

_____

Amount of Starting Cash:

$_____

Denomination	Count	Amount
$1.00	X	$
$5.00	X	$
$10	X	$
$20	X	$
$50	X	$
$100	X	$
$0.25 (quarters)	X	$
$0.10 (dimes)	X	$
$0.05 (nickels)	X	$
$0.01 (pennies)	X	$
Total Cash		$

Signature of Person Receiving Cash Box

Print Name and Title

This side of form must be filled out following each event.

Ending Count

Date: _____

Activity: _____

Person returning cash box:

_____

Amount of Starting Cash:

$_____

Denomination	Count	Amount
$1.00	X	$
$5.00	X	$
$10	X	$
$20	X	$
$50	X	$
$100	X	$
$0.25 (quarters)	X	$
$0.10 (dimes)	X	$
$0.05 (nickels)	X	$
$0.01 (pennies)	X	$
Total Cash		$

Signature of Person Receiving Cash Box

Print Name and Title

Sponsors Acknowledgment Form

The purpose for the collecting of and expending of funds by student groups is for the direct benefit of the students. Funds are to be used to finance activities which supplement the educational curriculum of the District. Fundraising activities will contribute to the educational experience of the students and will not conflict with the instructional program. Money raised by student groups and organizations is held by the school as trustee. The faculty sponsor of a student club or group is responsible for maintaining adequate financial records as evidence of proper custodianship of money received by and disbursed from the activity accounts.

I hereby acknowledge receipt of my personal copy of the Bridgeport ISD Activity Fund Guidelines and Procedures Manual. I agree to read the manual and abide by the standards, policies, and procedures defined or referenced in this document. *In particular, I acknowledge that:*

- ***All fundraising/sale activities will be approved in advance by the principal using the designated form.***
- ***I am responsible for both safeguarding and accounting of funds received for and/or on behalf of the students.***
- ***Student activity money will be turned in to the secretary/bookkeeper daily in the same form in which it was received.***
- ***At the completion of all fundraisers or sales a reconciliation report will be completed and submitted.***
- ***All purchases made on behalf of the student organization will have the students' approval and will be made by check and approved in advance through Sponsor Portal.***
- ***I will maintain a positive balance in my organization's account at all times.***
- ***I understand I will be held responsible for any activity funds entrusted to me.***
- ***The information in this manual is subject to change. I understand that changes in district policies may supersede, modify, or render obsolete the information summarized in this booklet. As the district provides updated policy information, I accept responsibility for reading and abiding by the changes.***

Sponsor Signature: _____ Date: _____

Sponsor Name and Title: _____

Accounts entrusted to me: _____