

Activity Funds 2024-2025

PRESENTED BY:

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Focus Points

- ▶ Type of Activity Funds
- ▶ Roles and Responsibilities
- ▶ Activity Funds Deficiencies
- ▶ Activity Funds Cycle
- ▶ Fundraising Plan
- ▶ Fundraisers & Updated Forms
- ▶ Responsibility of Sponsors
- ▶ Taxable, Non-Taxable and Non-Sale Activities
- ▶ Donations
- ▶ Cash Handling
- ▶ Requisitions
- ▶ Campus Activity Fund
- ▶ Prohibited Activities
- ▶ Moving Forward

Type of Activity Funds

Campus Activity Funds

- Funds belong to the Campus/Donna ISD
- Funds are under the control of the Principal
- Funds raised are to be used to benefit whole campus or promote campus goals

Student Activity Funds

- Funds belong to a bona fide chapter (student club)
- Funds do not belong to the District
- Expenses are approved by the students
- Sponsor for the club oversees the funds

What is a Bona Fide Club/Chapter

- ▶ Bona Fide Clubs or Chapter – “Bona fide chapters include student groups recognized by the school and organized by electing officers, holding meetings and conducting business.”
- ▶ Clubs need to be organized as evident by their Constitution/By-Laws & Officers.
- ▶ A student group needs to be a bone fide club or chapter in order to qualify for the 2 tax free days.
- ▶ We will need a copy of each club's constitution/By-Law's due by 09/18/2024.

Roles and Responsibilities

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Club Sponsor



- Issues receipts and maintains records
- Prepares and submits Fundraiser form to secretary/bookkeeper for review
- Submits copies of receipts and any other documentation e.g.(money collected form, rosters, etc.) to secretary/bookkeeper
- Submits monies collected to secretary/bookkeeper

Campus Secretary/Bookkeeper



- Attends annual training
- Receives documentation, counts, and receipts all monies
- Deposits funds at the bank
- Reviews documentation prior to submitting to Business Office
- Monitors approved fundraising activities and submission of monies
- Assists sponsors
- Informs Principal of problems and concerns

Campus Principal



- Proper administration of all activity funds
- Approval of all campus and student activity fund transactions
- Safekeeping of money on campus
- Approval of disbursements in accordance with the Activity Funds Manual

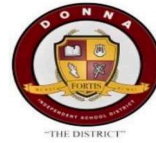
Activity Funds Deficiencies

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- ▶ **Incomplete and or missing mandatory documentation**
 - ▶ Fundraising Forms
 - ▶ Money Collected Forms
 - ▶ Deposit Slips
 - ▶ Missing Signatures
 - ▶ Incorrect Cash Total
- ▶ **Fundraising Form not being approved prior to event**
- ▶ **Misclassification of Fundraising Activities**
 - ▶ Not A Sale (collections for fieldtrips, dues, fines, commissions, etc.)
 - ▶ Nontaxable Sales (food, services, etc.)
 - ▶ Taxable Sales (clothing, publications, etc.)
 - ▶ Business Office will now review and determine the appropriate category.
- ▶ **Cash Handling**
 - ▶ Not Receipting
 - ▶ Holding on to cash

Activity Funds Cycle

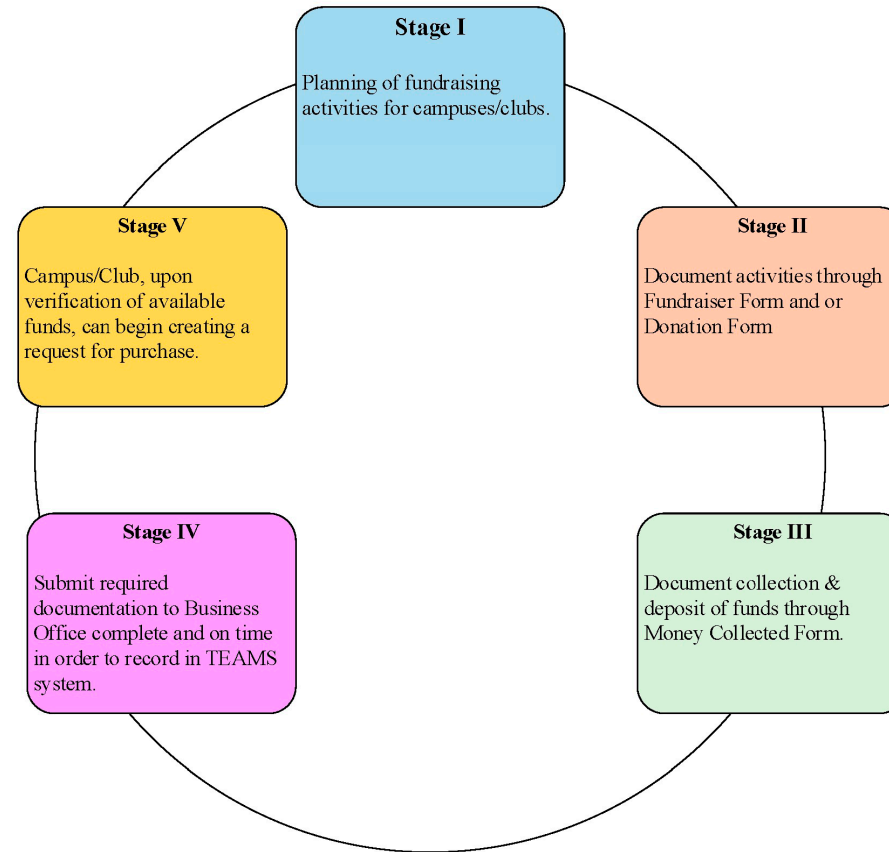
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DONNA
INDEPENDENT SCHOOL DISTRICT

Donna ISD

Activity Fund Cycle



Please ensure to follow all Activity Funds and Purchasing Departments guidelines

Fundraising Plan

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- ▶ Purpose is to streamline fundraising process and cut back on paper work
- ▶ Only for Non-Taxable Fundraisers.
 - ▶ A **Fundraising Form** will need to be submitted to the business office for **all Taxable Fundraisers**.
 - ▶ Regardless of collection amount or if Tax-Free day is used.
 - ▶ 2 weeks in advance of fundraiser.
- ▶ Will need to be kept in your records.
- ▶ Will still need to be attached to requisitions and cash deposits.
- ▶ Modifications to the fundraising plan will be allowed in December to make adjustments for the second semester.
- ▶ Campuses/Clubs are allowed extra fundraisers that have not been pre-approved. Note: A fundraising form will still need to be submitted to the business office for approval prior to the event.



Group	# of Extra Fundraisers Allowed
Campus Wide/Grade Levels	5
Student Clubs	2
Library	2
Staff	5

Fundraisers

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- ▶ All Activity Fund activities **MUST USE** a Fundraiser Form or Pre-Approval Form as a source document.
- ▶ All fundraisers submitted **MUST** have the following attached
 - ▶ Quote/Price Listing
 - ▶ List/Roster of participating students
 - ▶ Student Activity Accounts (Clubs), voting sheet or similar document agreeing to activity
 - ▶ Parent letter, if applicable
 - ▶ Flyer of activity
- ▶ Reminder: Each campus/club **IS LIMITED TO 2 TAXABLE** fundraising activities during a school year and must have the Fundraising Form approved prior to the sale.

Fundraisers Cont.

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- ▶ The fundraising form will need to be submitted with all Taxable items regardless of the dollar amount.
- ▶ Additionally, this form will need to be submitted for fundraisers not on the pre-approval
- ▶ Type of Sale is determined by the Business Office



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INDEPENDENT SCHOOL DISTRICT

ACTIVITY FUNDS
APPROVAL OF FUNDRAISING ACTIVITY

CAMPUS: _____

ORGANIZATION: _____

PROJECT: _____

DESCRIPTION OF FUNDRAISER: _____

REPRESENTATIVE: _____

DISD VENDOR: YES ☐ NO ☐ VENDOR#: _____ VENDOR NAME: _____

DATE OF PROJECT: _____ TIME OF DAY: _____ LENGTH OF PROJECT: _____

ESTIMATED COLLECTION AND PROFIT

ESTIMATED SALES/COLLECTION: \$ _____

LESS: COST OF FUNDRAISER \$ _____

EQUALS: TOTAL PROFIT \$ _____

ASSIGNED COLLECTION DATES

DATE: _____ DATE: _____

DATE: _____ DATE: _____

DATE: _____ DATE: _____

PRIMARY USE OF FUNDS GENERATED: _____

ALTERNATE USE OF MONEY IF INSUFFICIENT FUNDS ARE RAISED: _____

NOTE: BUSINESS & DISTRICT OPERATIONS WILL BE VERIFYING ALL DEPOSITS
(PLEASE GIVE A DETAILED DESCRIPTION WHEN DEPOSITING FUNDS)

WILL STUDENTS BE INVOLVED IN THE SOLICITATION: YES ☐ NO ☐

SCOPE OF SOLICITATION: WITHIN SCHOOL ☐ OUT IN COMMUNITY ☐ BOTH ☐

NOTE: ALL THE STUDENT ACTIVITY (CLUB) MEMBERS MUST PRINT, SIGN & DATE A VOTING SHEET AS PROOF THEY AGREE TO WHAT IS BEING PURCHASED WITH THEIR FUNDRAISING FUNDS.

For Business Office Use Only:

TYPE OF SALE

TAXABLE SALE: ☐

NON-TAXABLE SALE: ☐

NON-SALE: ☐

Additional Notes:

Is this Food?: Yes ☐ No ☐

Tax-Free Day?: Yes ☐ No ☐

Tax-Free Date: _____

Notes: _____

LEVEL ONE APPROVAL: CAMPUS LEVEL

Requested By: _____
(Teacher/Sponsor Signature)

Approved: Yes ☐ No ☐

Date: _____

Approved By: _____
(Principal Signature)

Approved: Yes ☐ No ☐

Date: _____

LEVEL TWO APPROVAL: BUSINESS OFFICE LEVEL

Approved By: _____
(Accountant Signature)

Approved: Yes ☐ No ☐

Date: _____

Approved By: _____
(Superintendent/Designee Signature)

Approved: Yes ☐ No ☐

Date: _____

Responsibilities of Sponsors

- ▶ At the beginning of the school year, please have all club sponsors fill out the Responsibilities of Sponsors form by September 18, 2024.
- ▶ Please keep these for your records. You do not need to submit these to the business office but we will ask that you provide them during the yearly Student Activity Audit.
- ▶ This form is to ensure that all club sponsors are aware of their responsibilities.
- ▶ If a new club is created in the middle of the school year, please have the new club sponsor fill out the form and submit it to the business office.
- ▶ Additionally, if there has been a change in staff, please have the new club sponsor fill out the form and submit it to the business office.
- ▶ To avoid confusion on whether or not a staff member should fill out this form, if they are going to collect cash from students at any point, please submit this form.
- ▶ Only one form is needed for a staff member for the school year.



DONNA INDEPENDENT SCHOOL DISTRICT ACTIVITY FUNDS RESPONSIBILITIES OF SPONSORS

Campus: _____ Club: _____

The purpose of collecting or raising 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. Fund raising activities will contribute to the educational experience of the pupils and will not conflict with the instructional program. Money raised by student groups and organizations is held by the school as a 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 club accounts.

I hereby acknowledge that I have read the DISD Campus and Student Activity Funds Manual and that I am responsible for complying with it. In particular, I acknowledge that:

1. All fund raising activities will be approved in advance by the principal using the designated form.
2. I am responsible for both safeguarding and accounting for funds received from and/or on behalf of the students.
3. Student activity money will be turned into the office daily in the same form in which it was received.
4. All purchases made on behalf of the student organization will be made by check and approved in advance by the principal by using the "Check Request Form."
5. I will maintain a positive balance in my organization's account at all times.

I understand that I will be held responsible for student activity funds entrusted to me and that I will reimburse the student organization for any money (or property purchased with student activity money) which is lost due to carelessness, fraud, or theft due to carelessness.

Sponsor's Signature

Date

Sponsor's Printed Name

Date

Principal's Signature

Date

SALES

Taxable, Non-Taxable, Non Sale

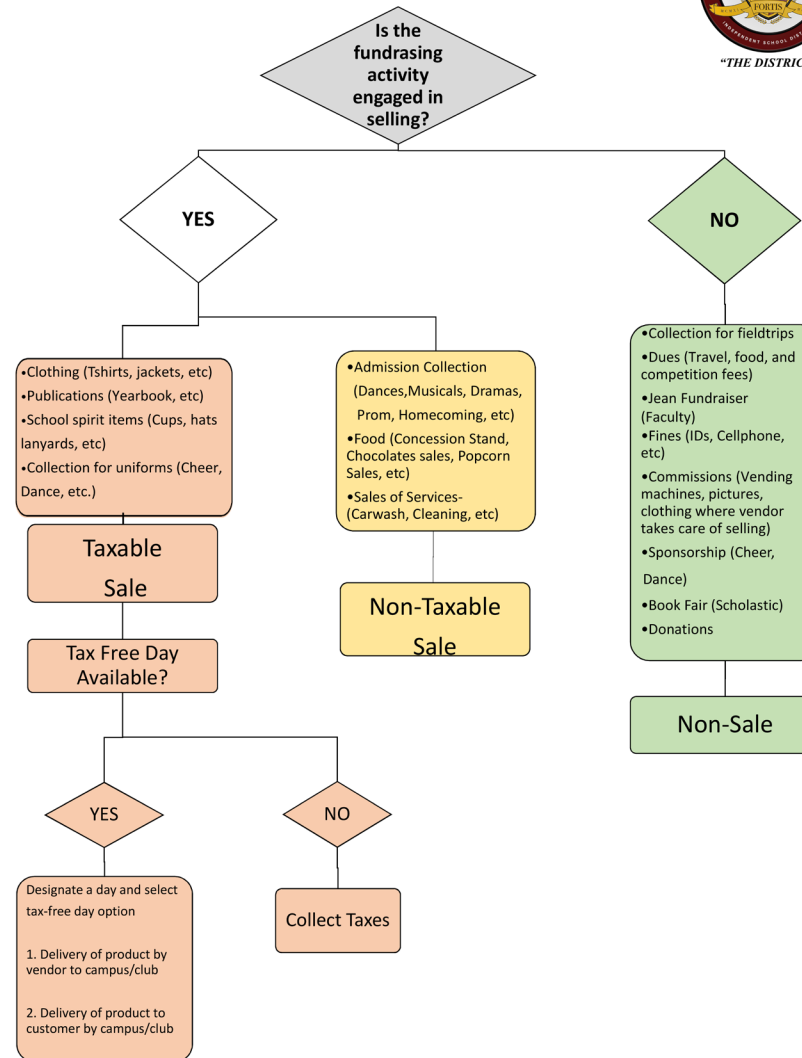
- ▶ Campuses will need to submit Fundraising Approval Forms for all Taxable Items. No matter how much will be raised.
- ▶ Only two taxable fundraisers will be allowed for each campus and club.
- ▶ If needed, we will calculate how much sales tax will need to be submitted to the Texas State Comptroller.
- ▶ As a reminder, anything sold that isn't food is a taxable item, such as:
 - ▶ T-Shirts
 - ▶ Toys
 - ▶ Pictures (Non-Commission)
 - ▶ Merchandise
 - ▶ Year Books
 - ▶ Flowers/Carnations
 - ▶ Crafted Items
 - ▶ Uniforms

SALES

Taxable, Non-Taxable, Non Sale

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Donna ISD Activity Funds Taxable vs Non-Taxable vs Non-Sale Decision Chart



*Refer to Donna ISD Website Student Activity section for complete lists of examples on what is Taxable Sale, Non-Taxable Sale and Non-Sale


Revised July 2024

Question:

When do we need to submit the fundraising form for approval?

Answer:

For all taxable sales and any fundraising activity that was not on your pre-approval list, regardless of the dollar amount.


DONNA
 INDEPENDENT SCHOOL DISTRICT
ACTIVITY FUNDS
APPROVAL OF FUNDRAISING ACTIVITY

CAMPUS: _____

ORGANIZATION: _____

PROJECT: _____

DESCRIPTION OF FUNDRAISER: _____

REPRESENTATIVE: _____

DISD VENDOR: YES ☐ NO ☐ VENDOR#: _____ VENDOR NAME: _____

DATE OF PROJECT: _____ TIME OF DAY: _____ LENGTH OF PROJECT: _____

ESTIMATED COLLECTION AND PROFIT	ASSIGNED COLLECTION DATES
ESTIMATED SALES/COLLECTION: \$ _____	DATE: _____ DATE: _____
LESS: COST OF FUNDRAISER \$ _____	DATE: _____ DATE: _____
EQUALS: TOTAL PROFIT \$ _____	DATE: _____ DATE: _____

PRIMARY USE OF FUNDS GENERATED: _____

ALTERNATE USE OF MONEY IF INSUFFICIENT FUNDS ARE RAISED: _____

NOTE: BUSINESS & DISTRICT OPERATIONS WILL BE VERIFYING ALL DEPOSITS
(PLEASE GIVE A DETAILED DESCRIPTION WHEN DEPOSITING FUNDS)

WILL STUDENTS BE INVOLVED IN THE SOLICITATION: YES ☐ NO ☐

SCOPE OF SOLICITATION: WITHIN SCHOOL ☐ OUT IN COMMUNITY ☐ BOTH ☐

NOTE: ALL THE STUDENT ACTIVITY (CLUB) MEMBERS MUST PRINT, SIGN & DATE A VOTING SHEET AS PROOF THEY AGREE TO WHAT IS BEING PURCHASED WITH THEIR FUNDRAISING FUNDS.

For Business Office Use Only:	LEVEL ONE APPROVAL: CAMPUS LEVEL
TYPE OF SALE TAXABLE SALE: <input type="checkbox"/> NON-TAXABLE SALE: <input type="checkbox"/> NON-SALE: <input type="checkbox"/> Additional Notes: Is this Food?: Yes <input type="checkbox"/> No <input type="checkbox"/> Tax-Free Day?: Yes <input type="checkbox"/> No <input type="checkbox"/> Tax-Free Date: _____ Notes: _____ _____ _____	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> Requested By: _____ (Teacher/Sponsor Signature) Approved: Yes <input type="checkbox"/> No <input type="checkbox"/> Date: _____ </div> <div style="border: 1px solid black; padding: 5px;"> Approved By: _____ (Principal Signature) Approved: Yes <input type="checkbox"/> No <input type="checkbox"/> Date: _____ </div>
	LEVEL TWO APPROVAL: BUSINESS OFFICE LEVEL <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> Approved By: _____ (Accountant Signature) Approved: Yes <input type="checkbox"/> No <input type="checkbox"/> Date: _____ </div> <div style="border: 1px solid black; padding: 5px;"> Approved By: _____ (Superintendent/Designee Signature) Approved: Yes <input type="checkbox"/> No <input type="checkbox"/> Date: _____ </div>

Question:

Is this a Taxable Sale?

- | | |
|------------------------------|----------------|
| 1. Carnations | 1. Taxable |
| 2. Concessions | 2. Non-Taxable |
| 3. T-Shirts | 3. Taxable |
| 4. Pictures (Commissions) | 4. Non-Taxable |
| 5. Pictures (Sold by Campus) | 5. Taxable |
| 6. Dues/Fees (For Uniforms) | 6. Taxable |
| 7. Jean Passes | 7. Non-Taxable |
| 8. Dance Entrance Fee | 8. Non-Taxable |



Donations

- ▶ A Donation Form **MUST ALWAYS** be completed and approved prior to receiving donations
- ▶ Donations Forms **APPLY TO BOTH** Campuses as well as Departments expecting to receive donations
- ▶ The campus or department bookkeeper/secretary is responsible to ensure that the Donation Form is completed in its entirety
- ▶ For monetary donations, a copy of the receipt issued to donor and if applicable, a copy of a check, are **REQUIRED** to be submitted with the Donation Form
- ▶ For non-monetary donations, a list of the item(s) specifications are **REQUIRED** to be submitted with Donation Form
- ▶ Signature of Campus Principal or Department Director and Assistant Superintendent of Finance and Operations is **REQUIRED** for approval

DONATION PRE-APPROVAL REQUEST FORM

Thank you for your interest in donating to Donna Independent School District Schools. The board of Education appreciates the generosity of individuals, parent-teacher organizations, booster clubs, businesses, industry, and other community organizations that donate gifts that will enhance and extend the work of schools.

MONETARY CONTRIBUTIONS

Donor: _____

Amount of Donation: _____

Proposed Use of Funds: _____

NON-MONETARY CONTRIBUTIONS

Donor: _____

Description of Item(s): _____

Please attach any pictures, specifications, or other information about the product(s) to be donated. Donated items must be in working order. Any items requiring repair must be inspected and evaluated by the District before any donation can be approved.

If your item requires installation by a third party, you must supply the name of the installer, and a certificate of insurance naming Donna Independent School District Schools as an additional insured.

Signature of Donating Party

Date

Printed Name of Donating Party

Contact Phone#

For Office Use (Route to Campus Principal / Department Director):

____ Approved
____ Not Approved

Signature: _____

Date: _____

For Office Use (Route to Chief Financial Officer):

____ Approved
____ Not Approved

Signature: _____

Date: _____

Cash Handling Receipts

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Receipt Issued **BY** Sponsor to Students

- ▶ Pre-numbered receipts must be prepared in triplicate.
 - ▶ White - given to person submitting money (student, staff, parent, etc.)
 - ▶ Yellow - kept in receipt book
 - ▶ Pink – Submits to Secretary/Bookkeeper

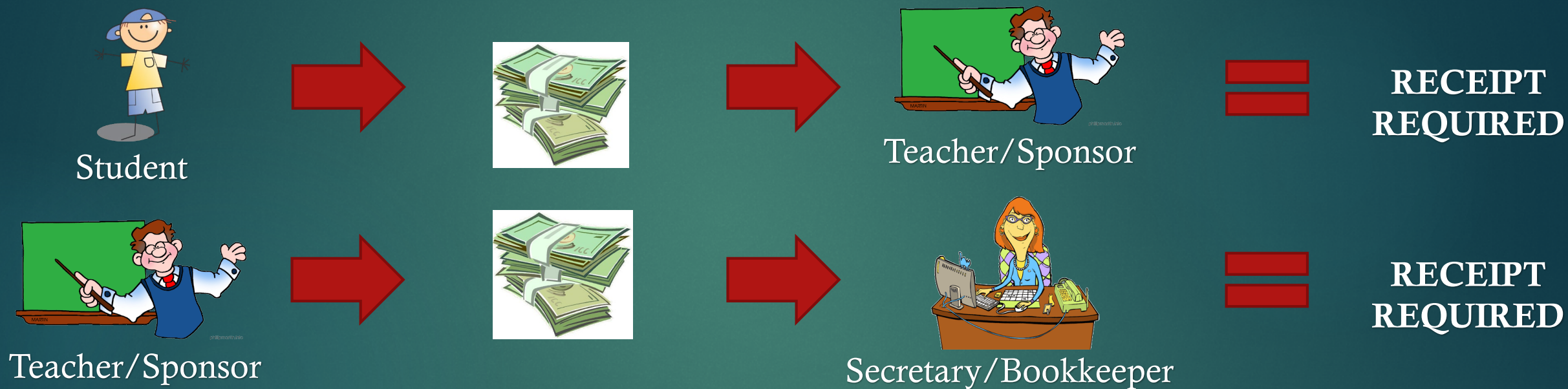
Receipt Issued **TO** Sponsor by Secretary/Bookkeeper

- ▶ Ensures recount of monies match sponsor's receipts and issues a receipt to sponsors .
 - ▶ White - original receipt given to sponsor by secretary/bookkeeper
 - ▶ Yellow – keep in receipt book
 - ▶ Pink – submits to business office bookkeeper

- Departments **MUST** issue receipts as well, when collecting cash/checks
 - Under **NO** circumstance must a pre-numbered receipt be altered.
 - If an error occurs, void the receipt and reissue
 - Receipts are **NOT** to be pre-signed or pre-dated.

**If your campus/department requires a receipt book, please contact
Norma Rodriguez Business Office Bookkeeper**

Example on Receipting



“A receipt should always move with the money”

Cash Handling Money Collected Form

► Money Collected forms **MUST HAVE** the following information

- Date of Collection
- Campus Name
- Club Name
- Account Number
- Project Description (be specific)
- Itemization of Money Collected
- Receipt Number and Bank Deposit Number
- Dual Verification (different signatures)
 - Initial Verification e.g. (sponsor, teacher leader, sec/bookkeeper)
 - Secondary Verification e.g.(campus principal and or administrator)
- For Business Office Use:
 - Sales Tax Calculation
 - Type of Sale



DONNA
INDEPENDENT SCHOOL DISTRICT

ACTIVITY FUNDS MONEY COLLECTED FORM

DATE: _____

CAMPUS: _____

ORGANIZATION/CLUB: _____ Account #: _____

PROJECT: _____

WILL TAX FREE DAY BE APPLIED (CHECK ONE): YES ☐ NO ☐ COLLECTION DATE: _____

MONEY COLLECTED:

CHECKS: _____

PENNIES: _____

ONES: _____

NICKELS: _____

FIVES: _____

DIMES: _____

TENS: _____

QUARTERS: _____

TWENTIES: _____

FIFTIES: _____

HUNDREDS: _____

TOTAL AMOUNT COLLECTED: _____

RECEIPT #: _____

DEPOSIT #: _____

INITIAL VERIFICATION:

PRINT NAME: _____ SIGNATURE: _____ DATE: _____

SECONDARY VERIFICATION:

PRINT NAME: _____ SIGNATURE: _____ DATE: _____

FOR BUSINESS OFFICE USE:

SALES TAX CALCULATION	
TOTAL (GROSS) SALES:	
DIVIDED BY: 1.0825	1.0825
SALES REVENUE: (GROSS SALES / 1.0825)	
TOTAL (GROSS) SALES:	
LESS: SALES REVENUE	
TOTAL SALES TAX COLLECTED:	

TYPE OF SALE (BUSINESS OFFICE USE)	
TAXABLE SALE:	<input type="checkbox"/>
NON-TAXABLE SALE:	<input type="checkbox"/>
NON-SALE:	<input type="checkbox"/>

Cash Handling Depositing

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- ▶ Secretary/Bookkeeper is responsible for preparing deposit slip. Campus Principals must designate a backup in the case secretary/bookkeeper is not available to prepare deposit slip.
- ▶ Deposit slips are prepared in triplicate
 - ▶ White - Sent to the bank
 - ▶ Yellow – Keep by Campus Secretary or Bookkeeper/Department Secretary
 - ▶ Pink – Submit to Business Office Bookkeeper
- ▶ Deposit slip must include
 - ▶ Date
 - ▶ Amount
 - ▶ Currency and Coins
 - ▶ Dual Signatures
 - ▶ Account number
- ▶ Copies of deposit slip, receipts, copy of check/money order if applicable, Money Collected form, along with applicable Fundraiser Form or Donation form that demonstrate source of funds must be sent to Business Office.
- ▶ **FAILURE TO COMPLY WITH ANY OF THESE REQUIREMENTS WILL RESULT IN A TEMPORARY ACCESS RESTRICTION OF ACCOUNT(S)**

DATE: 8-14-18

	DOLLARS	CENTS
CURRENCY	10	00
COINS	2	00
TOTAL CASH	12	00
CHECKS		
1 NSF 6-#101	2	00
2 Others #2501	30	00
TOTAL	865	00

PlainsCapital Bank

865.00.270.00.00.00.00

DEPOSIT TICKET

TOTAL ITEMS: 2

RE-ENTER GRAND TOTAL IN SCREENED BOXES: 62.00

Cash Handling Depositing

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- ▶ All money must be collected, kept with restricted access and deposited **DAILY** at Plains Capital.
- ▶ **DO NOT LEAVE CASH OVER NIGHT ON CAMPUS.**
- ▶ Deposit with teller or Night Drop.
- ▶ Employees are liable for any money lost/stolen if not safeguarded
- ▶ Verify cash in **DUAL** control
- ▶ Check for Counterfeit Money



REQUISITIONS

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- ▶ Proper planning is expected, **AVOID LAST MINUTE REQUISITIONS**
- ▶ Approval of Activity Fund requisitions will be done **Within in TWO business days**
- ▶ All the Activity Fund requisitions will require the following attachments:
 - ▶ 5 W's
 - ▶ Check Request Form
 - ▶ CIP
 - ▶ Depending on amount of requisition, refer to Purchasing Manual for quote requirements
 - ▶ Travel Approved Forms, if applicable
 - ▶ For Student Activity Fund Accounts (Clubs), list of officers indicating approval of purchase
 - ▶ Depending on requisition, approved fundraiser forms along with it's attachments or approved donation form along with its attachments, to show the link between source of funds and requisition
- ▶ **FAILURE TO COMPLY WITH THE REQUIRED ATTACHMENTS WILL RESULT IN REJECTION OF REQUISITION**

Campus Activity Fund

- ▶ Campus Activity Fund Accounts are to be **treated as other district funds accounts.**
 - ▶ Campus Account for Entire Campus (Fund 865)
 - ▶ Campus Faculty Account (Fund 897)
 - ▶ Campus Coke Account (Fund 899)
 - ▶ Etc.
- ▶ Control rests with school district and school district designees
- ▶ These new accounts will be similar to Fund (199) account.

Campus Activity Fund

Allowable vs. Unallowable Expenses

Allowable Expenses



- ▶ Student trip related expenses such as meals, registration fees, hotel, transportation, etc.
- ▶ Staff or student meals or refreshments (nominal cost)
- ▶ Awards/incentives (non-cash) of nominal value
- ▶ Rentals such as equipment, etc.
- ▶ Contracted services such as printing, DJ services, motivational speaker, photographer, etc.

Unallowable Expenses



- ▶ Purchases of any gift, not classified as an incentive, for any person or organization from Campus Accounts
- ▶ Payments of wages to district employees
- ▶ Donations to a person or outside organization
- ▶ Payment of expenses for spouses or other non-employees

Gifts of public funds are **PROHIBITED** under Article III, Section 52 of The Texas Constitution

Staff/Chaperone Expenses During Field Trips

If using Campus/Faculty Funds

- ▶ Staff expenses while chaperoning a field trip can be paid using Campus/Faculty Funds
- ▶ Examples:
 - ▶ Staff Meals
 - ▶ Entry Fees

If using Student Activity Funds

- ▶ Allowable under the following circumstances:
 - ▶ Must be a Donna ISD staff member and a chaperone on the trip.
 - ▶ If fundraised, staff member was involved in fundraising efforts
 - ▶ If money was collected from parents, please notify parents that portion of money collected will be used for staff expenses during the field trip. This can be on either the letter or flyer that is sent to parents regarding the field trip.
- ▶ Examples:
 - ▶ Staff Meals
 - ▶ Entry Fees

PROHIBITED ACTIVITIES

- Raffles
- Bingos and/or Loteria
- Door to door sales
- Fundraisers to benefit an employee or individual student
- Gift Cards
- Using Any and All Cash Apps for cash collections
 - CashApp
 - Venmo
 - Apple Pay
 - Google Pay
 - Zelle
 - Etc...

Moving Forward

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- ▶ We are currently close to determining a vendor that can assist with digital and credit card payments, along with assisting with fundraisers.
- ▶ Please be patient with us for the time being while work on this.
- ▶ Online sales of T-shirts are allowed through vendors if they are offering the service through a commission. This would not count as a taxable sale as the vendor should be the only collecting sales tax.

Questions or Comments?

