Together...We Build Tomorrow!

CLINT INDEPENDENT SCHOOL DISTRICT

# Activity Fund & Petty Cash Guidelines

**The mission of the Clint Independent School District is to prepare all students to be successful citizens. The District will work in partnership with the community and the family to create opportunities for *the student* to maximize personal potential.**

Updated: November 2024

## Introduction

Procedures and guidelines are designed to provide a set of standardized accounting guidelines and procedures for the administration of the Clint Independent School District Campus Activity Accounts and funds. These procedures are designed to comply with existing local, state, and federal policies, procedures, and requirements.

Principals, Assistant Principals, Budget Clerks, Secretaries, Activity Sponsors and other school District personnel, involved in the administration and handling of activity funds, are responsible for following the guidelines and procedures set forth in this document.

## Waste, Fraud, and Abuse

To ensure the public receives the most value, the district strives to ensure its administrative management of public, state and federal funds is as effective and efficient as possible, with a high standard of accountability to prevent waste, fraud, and abuse.

All trustees, employees, vendors, contractors, consultants, volunteers, and any other parties who are involved in the district's financial transactions shall act with integrity and diligence in duties involving the district's financial resources.

The district prohibits fraud and financial impropriety, as defined below, in the actions of its trustees, employees, vendors, contractors, consultants, volunteers and others seeking or maintaining a business relationship with the District.

Fraud and financial impropriety includes, but is not limited to:

- Forgery or unauthorized alteration of any document or account belonging to the district;
- Forgery or unauthorized alteration of a check, bank draft, or any other financial document;
- Misappropriation of funds, securities, supplies, or other district assets, including employee time;
- Impropriety in the handling of money or reporting of district financial transactions;
- Profiteering as a result of insider knowledge of district information or activities;
- Unauthorized disclosure of confidential or proprietary information to outside parties;
- Unauthorized disclosure of investment activities engaged in or contemplated by the district;
- Accepting or seeking anything of material value from contractors, vendors, or other persons providing services or materials to the district;
- Destroying, removing, or inappropriately using records, furniture, fixtures, or equipment;
- Failure to provide financial records required by state and local entities;
- Failure to disclose conflicts of interest as required by policy; and
- Any other dishonest act regarding the finances of the district.

Any person who suspects fraud or financial impropriety shall report the suspicions immediately to any supervisor, the Superintendent or designee, the Board President, or local law enforcement.

The district has provided a fraud/abuse hotline at 915-926-4160 or web form at https://www.clintweb.net/Domain/62 as reporting options. The hotline and web form are not intended for grievances or other personal issues. Reporting must be made in good faith. Employees who knowingly make false allegations shall be subject to administrative action as described in CAA (Local Policy) and CAA (Regulation).

## Activity Fund Descriptions and General Information

Activity funds are defined as funds consisting of various school-approved money-raising activities and the receipt of student dues or fees, commissions, investment interest, donations, etc. These funds are to be used to promote the general welfare of the school and the educational development and morale of all students. All funds collected by school district personnel from students are defined as activity funds and must be handled through the activity funds accounts.

**(865) Student Activity Funds are** funds raised by student clubs or classes such as the Spanish Club, the Cheerleading Squad, and the Football team. The fund classification is fund 865. Income from particular groups must be expended on that group for the purpose the fund raising activity denotes and as approved. Proceeds can not be used to purchase staff items, money raised for these groups can only be used to benefit the student group. These activity funds support activities of student-led organizations or clubs in which students not only participate, but also manage and direct the organization's activities.

**(461) Principal Activity Funds are** funds related to a principal's activity fund if the monies generated are not subject to recall by the school district's board of trustees into the General Fund. Examples include money collected from book fairs or field trips. They are monies raised and collected by the campus through fund-raising efforts or donations. They contain funds or proceeds from specific revenue sources and are restricted to expenditures for specified purposes.

**(899) Sunshine Funds are** funds received from teachers or other employees as contributions to a "flower fund" or break-room fund. These funds would be categorized and accounted for as an agency fund. Sunshine funds are not and may not be generated by fund-raising, but by deposits made into the account by employees. Upon approval, donations may be deposited, but this is very rare. These accounts do not qualify for tax exemption on purchases made, unless the purchase is for or relates to the educational process. Meals, parties, awards, etc., purchased from this fund, do not relate to the educational process.

Effective September 1, 2009, 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 educational 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. If funds are received from a donor or organization and that donor or organization has designated a specific purpose for the use of those funds, the district should spend the funds according to the specific purpose.

The Texas Education Agency has informed the district that 461 funds may be expended on the following:

- reasonably priced morale shirts and
- snacks for meetings or staff development activities.

Fund 461 may not be expended on the following:

- meals,
- gifts,
- extravagant or high priced individual awards and
- parties or celebrations.

An inventory has always been required to be maintained for morale shirts. These items are the property of the campus and not the individual. Campus handbooks should state this information and include participation requirements.

If a purchase order is issued for snacks, please list the items to be purchased and the estimated cost for each. As with any purchase order, only the items listed or described on the purchase order, may be purchased. In some cases the cost is estimated. If the cost is less than the amount estimated, a larger quantity may be purchased, for snacks only, but no additional or substituted items may be purchased.

Generation of activity funds shall not in any way compete with the district's National School Lunch Program (NSLP). Activity funds generation shall be a passive activity and shall not detract from the district's overall primary educational purpose. Budgeted funds shall not be used to generate activity funds, nor shall staff earn wages while generating activity funds

Funds should not be allowed to accumulate year after year in the activity fund. The group(s) that earned the money should spend the money. Retaining startup money for the next year is permitted. The amount of startup money will vary by group according to the group's needs, and the Principal should ensure that each group's startup money is not excessive.

All funds that are not expended in the fiscal year earned should 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.

## PTA and Booster Clubs

No other funds are to be co-mingled with the activity fund on a campus. Funds belonging to PTA or Booster Clubs must be handled through these groups' own bank account. Teachers are not allowed to sell items and/or collect money for the PTA or Booster Clubs in the classroom. Clerks are not allowed to handle funds for the PTA or Booster Clubs. The Texas Comptroller provides detailed information with regard to PTA's and Booster Clubs. This information can be found at http://www.window.state.tx.us. Telephone and email contact information is available at this site. Additional information can be found in the annual campus on-line budget file.

## Responsibility for Activity Funds

**Each Principal or designee is responsible** for collecting, receiving and expending funds in compliance with all applicable federal and state laws, and local board policies, appointing and supervising reliable and capable personnel for the physical handling of receipts, deposits, disbursements, and other duties associated with activity fund operations. Each Principal should ensure all debts of a closing club or group are paid, and that any remaining funds are transferred to a similar club or group or to the Campus Activity account.

The Principal is not responsible for funds collected, disbursed, and controlled by parent or booster organizations. The financial resources of PTAs, Booster Clubs and similar organizations are not to be held in the school's activity fund. These types of organizations must be organized independently of the school campus, but collaboration is important and recommended.

Principals will regulate all fund-raisers or fund-raising activities on campus to ensure that groups or clubs follow Foods of Minimal Nutritional Value rules, sell at appropriate times, and monitor activity to verify that feeder pattern campus sales do not overburden the community.

**The sponsor of each school club or group is responsible** for monitoring the financial position of the activity fund, reviewing the activity fund reports, safekeeping activity fund money until it is turned in to the responsible campus clerk, keeping the Principal informed of projects and activity dates and having these approved. The sponsor is responsible for completing all necessary forms as required, providing guidance to the student group, reconciliation of the activity account, and maintaining adequate financial records of all cash received by the club or group for fees, dues, fundraising activities, etc. The sponsor is responsible for turning in cash daily to the campus clerk or administration. When turning in the cash, the clerk/sponsor accepting the deposit will count the cash in front of the sponsor and provide a receipt. The sponsor is required to witness this activity to confirm the amount. A small amount of cash may be held by the sponsor for change purposes only, and it must be in a locked location at all times.

**The Campus Clerk is responsible** for maintaining an adequate supply of deposit slips, cash receipt books, and other required documents, ensuring all required documents and

documentation is complete and accurate, Issuing cash receipt books as needed to teachers and other persons authorized by the Principal, preparing activity fund receipts/deposits and disposition thereof, distribution of Activity Checks as received from Central Office, maintaining adequate financial records, and preparing and responding to audit questions and requests. The clerk is also responsible for issuing the purchase requisition and following the purchase requisition guidelines and procedures.

All activity accounts are subject to an independent audit annually. In-house audits may be executed on an as needed basis or randomly.

## Fundraising Approval

Approval must be received prior to engaging in any fund raising activity. Approval is obtained from the Campus Principal by completing a Fundraising Application and Financial Recap Form and presenting it for approval. This form must be maintained by the campus. It is required that a filing system or notebook be maintained for all forms presented. This form must be reconciled at the end of the activity and may serve as a resource to determine if an activity was beneficial or cost effective. The Fundraising Application and Recap Form will also be used for computing all sales and sales tax. A campus must accept cash, checks, cashier checks and money orders as forms of payment, but may require cash, only if a form of payment has been returned by an individual or group in the past and only from that individual or group.

## End of School Year Review

Student Activity Accounts themselves do not have a close out however individual fundraisers have a close out date based on the to and from date on the Fundraising Application form. At the end of the school year, documentation for all fundraisers in the presiding school year shall be reviewed by the principal and the budget clerk. The activity fund review form will be completed by the principal and the clerk and kept along with all other documentation. All records should be kept current, in good order, and available for special audits. These audits may be conducted by the Business Services Department at any time.

## Collection of Funds

Cash, coins, and checks are the only allowable payment methods for Clint ISD student organization collections. The use of personal banking applications, including but not limited to Cash App, Apple Pay, Zelle are prohibited.

## Receipting

All cash or checks (any type of money received) must be receipted as follows:

- Count all cash and coins in the presence of the sponsor turning in the money.

- A “Receipt Tabulation Form” must be presented with each transaction and verify the accuracy of the form.
- Receipts must be pre-numbered and recorded in duplicate. All receipts must be completed in their entirety. The receipt must include the date, activity name and account code, and an explanation of the purpose for which the money was received. One copy is given to the sponsor and the duplicate is retained by the campus.
- Under no circumstances shall a cash receipt be altered. If an error occurs, VOID the original receipt and all duplicates and issue a new receipt. All voided receipts must be maintained.
- Cash may be maintained in the campus vault until sent for deposit. All cash should be sent for deposit as soon as possible, if not daily. Lock bags must be utilized.
- Predating and pre-signing receipts is prohibited.
- The acceptance of post-dated checks is prohibited.
- All expenditures from activity funds should be made by check. No expenditure may be made with undeposited cash.

## Deposits

All deposits must be completed as follows:

- Indicate the current date, activity account name and account code on the deposit slip.
- Indicate the purpose or source of the funds. Also indicate the tax status of the collections (taxable or exempt).
- All checks must be listed individually on deposit slip, with check number, last name of the person who signed the check, and the amount of the check.
- All checks held for deposit shall be endorsed as follows:
    - For Deposit Only
    - Name of School and activity fund account number
    - District Account Number
- Deposits must be made on a daily basis.
    - Make a copy of the deposit for your records. The original deposit slip and attached duplicate is forwarded to the bank. The duplicate copy is validated by the bank and returned to the campus. Once the validated duplicate is received from the bank, record it in your records and forward it to the Business Services Department to post. Funds will not be available in the activity account until the Business Services Department posts the deposit. The department will make every effort to post deposits daily. It is recommended that all checks be endorsed at the time they are accepted.
- Deposits returned from the bank should be reconciled and forwarded to the Business Service Department daily. The district must pay taxes, to the Comptroller, every month. In order to prepare the report, your deposits must be received and posted. Do not hold deposits. This is an item that should be posted and reconciled daily.

*Requirement: Maintain copies of deposit slips in a filing system or binder. Once the validated slip is returned, mark your copy received and forwarded to the Business Services Department. Ensure the amount validated agrees with your records.*

## Disbursements – Check Requests and Purchase Requisitions

The Principal must approve all disbursements/purchase requisitions and must ensure that funds are expended for the intended purpose of the group and are not diverted for other purposes. Materials or merchandise may not be ordered without prior approval in the form of an approved purchase order. The person who orders merchandise or services without approval shall assume full responsibility for payment of the merchandise or services.

The Principal must determine that there are sufficient funds available in the appropriate activity fund account before approving a disbursement. If one activity fund account wishes to make a loan to another activity fund account, both accounts must be in the same fund, and the loan must be repaid by August 31st of the same year.

A "Purchase Requisition" must be prepared in its entirety, signed by students and the Principal indicating his/her approval, prior to the ordering of merchandise and/or the issuance of a check or purchase order. Purchase orders must be issued to approved vendors for district employees, if needed and approved. Purchase orders must include:

- vendor name and address,
- campus,
- date needed,
- description of items,
- quantity,
- price,
- account numbers to be charged to and the
- signature of Administrator, sponsor and two students.

A completed Purchase Requisition will serve as a request for a check in the name of a district employee to make purchases for an activity. This form must be completed in its entirety before presenting it for approval. It must include:

- vendor name (District Employee),
- vendor number,
- date check is required,
- amount of the request,
- list of items to be purchased,
- activity account number to be charged,
- instructions for disposition *(forward to campus/hold for pickup, etc.),*

- and the requisition must have the signature of the person requesting the check, the student representative if required, and approval signature from the Principal.

Once the purchase has been completed, the check recipient must clear the check. All invoices and excess cash will be presented to the campus clerk along with a completed "Check Reconciliation Form". The campus clerk will issue a receipt for excess cash to the check recipient, deposit any excess cash to the account the check was disbursed from and indicate on the deposit slip "Clear Check Number XXX." Normal deposit procedures should be followed.

Checks must be cleared timely. It is understood that shopping may take time and the employee's efforts are appreciated. Checks issued to district employees must be cleared within 30 days of issuance. A second check will not be issued until the first is cleared. Cash must be used for the purpose intended. Any tax paid will not be reimbursed.

## Receipts/Reimbursements

Receipts must include a Business Name, Date, Items purchased in detail, Price of each item, Total Amount of Bill, and Method of payment. Hand-written receipts should be itemized and signed by the manager of the establishment. Hand-written receipts are subject to verification. Original receipts should be turned in; however, you should keep copies for your records.

An itemized receipt must accompany reimbursement requests from activity accounts. If an itemized receipt is not present, no reimbursement will occur. Any Tax paid will not be reimbursed.

## Pre-Order Sales

In some cases, a fund-raising event may need to purchase items for sale and pay for them once the sale is complete and payment received. Purchase orders are required and to facilitate this type of order a purchase order will be issued for 1 cent. All other procedures, listed above, must be included. Enter "Pre-Order Sale Request" in the description area of the purchase order in Skyward. The sales summary, provided by the vendor, should also be included. Once the fund-raising event is final and payment needs to be made, the budget clerk will complete the Request to Close/Revise an Approved PO on-line form and submit it to the Business Service Department. The approved purchase order for 1 cent will be revised to the requested amount. No additional approval will be needed in the Skyward system. Verbal orders are not allowed.

## Donations

Donations made to activity funds follow the same process as a donation made to any other school district fund. A donation form, located on the district website, must be completed and submitted for approval. Donations from an activity account to a school district employee, spouse

of a district employee or family members are not allowed. Sunshine contributions made outside of normal payroll deductions are treated the same as a donation.

## Door-to-Door Solicitation

Students in grades PRK-6 are prohibited from participating in door-to-door sales. Students in grades 7-12 may participate, with immediate and direct adult supervision, in door-to-door sales, but is discouraged.

## Reconciliation

Each fundraising event must be reconciled. The Financial Recap Form will provide you with a reconciliation tool and a mechanism to examine the project and a resource to refer to in the future. You may also want to make notes for future reference on this sheet. An excel workbook has been provided to all budget clerks and must be utilized. In order to adequately maintain financial records, each fund-raising activity should be maintained in an excel format. This worksheet will also allow for monthly or regular reports to be provided to sponsors. The Business Service Department will be happy to assist with the setup of an excel workbook.

## Safeguarding Funds

Never leave money in any school building after hours unless it is locked in the school's safe or vault. If the school has a safe inside a vault, the money must be locked in the safe. Small petty cash funds, change funds, and money received for depositing, after the week's last deposit has been made, should be the only monies remaining in a school's safe/vault over weekends or holidays.

Money received for lost textbooks should not be held in anticipation of the student finding the book. Receipt the money, showing student name, title of book, and ISBN number, and deposit it immediately. All refunds must be made with an activity fund check. The Textbook Fund is a custodial fund.

## Returned Checks

The Business Services Department may receive returned checks on your behalf. If a returned check is received, the original returned check will be returned to the campus. The Business Service Department will make an entry to reverse the amount deposited. The campus clerk should immediately contact the check maker to request payment of the original debt. Immediate action, such as telephone call or a letter issued, are instrumental in collecting on a returned check. Identify the check number, date and amount of the check, but do not enclose the original check with the letter. The check maker must pay off the debt in cash, a money order, or an official bank check, but not with another personal check. **Returned checks cannot be redeemed**

**with another personal check.** Under no circumstances should the returned check be surrendered to the maker unless payment is made by one of the above methods. It is at the Principal's discretion whether to continue to accept checks from a parent or anyone else who has written an insufficient check in the past.

Maintain all correspondence in a permanent file related to returned checks. Document all collection efforts made by phone, noting the date, time, and person contacted. Retain copies of all written correspondence. You may also submit the items to the County for collection.

## Record Retention

All records relating to activity funds should be maintained in good order for a minimum of seven years, and should be available for audit at any time. Each campus must maintain records for the current and prior year activities. All other years should be forwarded for record retention.

## Petty Cash Funds

The creation of a petty cash fund is optional. The petty cash fund is funded through the Principals Activity account (461) and must follow the same purchasing guidelines. Petty cash is not issued to circumvent purchasing guidelines. Petty cash is to be used for emergencies. A purchase requisition should be issued for regular and normal purchases. Petty cash funds must be secured at all times. Petty cash funds should be replenished as needed. The replenishment procedures should be initiated far enough in advance to prevent complete depletion of the petty cash fund. Petty cash expenditures may not exceed the original amount issued.

In order to replenish the petty cash account a Purchase Requisition must be completed, supported by receipts and forwarded to the Business Services Department. Each receipt should contain a description of the purchase and taped to a blank piece of paper. The vendor name will be "PETTY CASH-Campus Name".

## Transfer of Funds

Funds may be transferred from one account to another if approved by both parties. To process a transfer, a completed "Transfer Request Form" must be turned in with the appropriate signatures and the original form forwarded to the Business Service Department. The "from" and "to" budget codes and accounts must be specified. The reason for the transfer must be indicated on the form. "Transfer of Funds" is not an acceptable description.

## Sales Tax

Purchases made in the name of the school district are exempt from sales tax. Purchases made in the name of the school district must be for the school district. Exempt organizations are entitled to an exemption only on items purchased and used directly and exclusively for the exemption

purpose (school district).

Often times, there is confusion as to whether something is a sale or not. For all revenue received, we must decide if it is a sale, or if it is not a sale. A sale is the transfer of title or possession of tangible personal property for consideration (usually money). A sale also includes the performance of a taxable service for consideration.

In certain instances, the school or school group is merely acting as a sales representative for a retailer, and tax must be collected. The tax would be remitted to the retailer, and the retailer would claim it as their sale and they would pay the tax to the Comptroller's office. The school would not report this type of revenue as a sale. Examples are vending machine sales where the vendor services the machine, school pictures, and library book sales. Only when the school or school group purchases the merchandise and then resells these items to their customers, is the school the seller. The school should provide a resale certificate to the retailer.

| Sale | Not a Sale |
|---|---|
| Admission – athletics, dances, dance performances, drama performances | Collection of money from students to pay a company for admission or service (i.e., Magic Theatre, Sea World, PSAT test) |
| Admission – summer camps, clinics, workshops | Commissions received |
| Donated items that are sold | Donations of money to the school or school group |
| Fundraisers where we are the seller, not just the middle-people | Dues received |
| | Fees – musical instrument maintenance, lab |
| Rentals of items | Fieldtrip collections |
| Rental of facilities | Fines received – textbooks, library books, parking, locker, uniforms, calculators, obligations |
| Sales of food | Fundraisers when the school group merely receives a commission (i.e., library book fairs, some author sales, recycling) |
| Sales of merchandise | Lost payments – books, handbooks, calculators, locks, ID cards |

| | |
|---|---|
| Sales of services | Marathon fundraisers – these are donations (i.e., lift-a-thon, jog-a- thon, jump rope for heart, basketball hoops) |
| School publication sales | NSF check redeposit |

## Non-Taxable Sales vs. Taxable Sales

Texas sales tax statutes impose tax on the sale, lease, or rental of tangible personal property and selected services. Tangible personal property includes personal property that can be seen, weighed, measured, felt, touched, or that is perceptible to the senses in any other manner. When an individual purchases a tangible item and it becomes the personal property of someone, it is taxable. It is irrelevant if the school logo is on the item or that the item will be utilized by a student in a school group for a school function.

School districts, schools, and school groups having sales of taxable items that do not have a specific exemption must collect and remit the tax. The following lists items for activities that have been identified as being taxable or non-taxable by the Comptrollers' Office when sold or sponsored by a school, by an organization within a school, PTAs, Booster Clubs, and employee associations. Whether taxable or not, all sales are reportable as sales on line 1 of the Texas Sales and Use Tax Return. The lists are not all-inclusive but may help you make determinations on other similar sales.

## Taxable Sales

State and local sales taxes shall be imposed and collected on all sales for:

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|---|---|
| Agenda Books | Magazine-Subscriptions less than 6 months |
| Agricultural Sales | Magazines-when sold individually |
| Art-supplies and work of art | Musical supplies-recorders, reeds |
| Artistic-CDs, 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, uniform sales and rental | Pictures-school, group (if school is the seller) |
| Book Covers | Plants-holiday greenery and poinsettias |
| Books-workbooks, vocabulary, library, author (when we are the seller) | Rentals-equipment of any kind |
| Book Fairs-all books sold | Rentals-uniforms of any kind, towels |

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|---|---|
| Brochure Items | Repair to tangible personal property (i.e., computer repair, house remodeling) |
| Calculators | Rings and other school jewelry |
| Calendars | Rummage, yard and garage sales |
| Candles | Safety supplies |
| Car -painting, pinstriping | School publications-athletic programs, posters |
| Clothing-school, club, class, spirit | School publications-brochures |
| Computer-supplies, mouse pads | School publications-magazine (unless >six month subscription) |
| Cosmetology products sold to customers | School publications-newsletters, newspapers (generally are not sold though) |
| Cups-glass, plastic, paper | School publications-reading books |
| Decals | School publications-sheet music, hymnals |
| Directories-student, faculty | School publications-yearbooks |
| Drafting-supplies | School store-all items (except food) |
| Family and Consumer Science-supplies and sewing kits | Science-science kits, boards, supplies |
| Fees-copies, printing, laminating | Spirit items |
| Flowers-roses, carnations, arrangements | Stadium seats |
| Greeting Cards | Stationary |
| Handicrafts | Supplies-any sold to students |
| Horticulture Items | Uniforms-any type to include PE, dance team, drill team, cheerleaders, athletic, club shirts |
| Hygiene Supplies | Vending-pencils and other non-edible supplies when the school services the machine |
| Identification Cards-when they are sold to the entire student body (not just the fine for a lost ID) | Woodworking crafts-entire sales to include parts and labor |
| Locks-sales and rentals | Yard signs |

## NON-TAXABLE SALES

School and school related organizations need not collect sales tax on the following:

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| Ad Sales-in yearbooks, athletic programs, newspapers, posters |
| Admission tickets - athletic , dances, dance performances, drama and musical performances |

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| Admission - summer camps, clinics, workshops, project graduation, banquet fees, bids, prom, homecoming, tournament fees, academic competition fees |
| Club memberships |
| Cosmetology Services (Products sold to customers are taxable) |
| Discount/Entertainment cards and books |
| Facility rentals for school groups |
| Food and drinks sold at PTA Carnivals |
| Sale of food and soft drinks sold during a regular school day, subject to an agreement with the proper school authorities. |
| Vending machine sales |
| Meals and food products, including candy and soft drinks, served in an elementary or secondary school during the regular school day. |
| Candy and food items sold through fundraising drives by PTA or students of the school who are under eighteen years of age |
| Labor -automotive, upholstery classes (parts are taxable) |
| Lost Library Books or Lost Textbooks |
| Magazine subscriptions greater than six months |
| Parking Permits |
| Periodicals and Writings (reading materials such as yearbooks, calendars, directories, magazines, brochures and newsletters (if published and distributed by Booster Clubs or PTAs) |
| Services- car wash, cleaning |

## Raffles and Drawing

Information regarding raffles or drawings are on the Attorney General's website. School districts are not qualified organizations to hold raffles or drawings. Attorney General Opinion JM-1176 also ruled that independent school districts are not qualified to hold charitable raffles. An unauthorized raffle is considered gambling under the Texas Penal Code- Class C Misdemeanor.

## Forms

The following forms are located on the Business Service web-site. Please do not print and store the forms. The forms are updated as needed and if you store forms, you may not have the most current version. The forms are fillable.

- FundRaising Application and Financial Recap Form
- Activity Fund Check Clearance Form
- Activity Fund Tabulation Form
- Activity Fund Transfer Form

The following form is not located on the Business Service web-site. This form is required to be signed by any fundraising sponsor and maintained at the campus level. The form has not been included on the web-site to allow you, the campus, the opportunity to add any additional information you feel may be necessary. This form must be obtained annually.

## Business Service Department

The Business Service Department is dedicated to assist you with all aspects of Activity Fund Management. In order to meet deadlines we have established the following schedule: Activity fund checks will be generated every Thursday by the Business Services Department. All check requests must be received by 2:30 p.m. Monday for the Thursday check run. (Please note checks runs do not always fall on the same day of the week due to payroll or other circumstances) All checks issued will be forwarded to the requesting campus unless otherwise specified on the request.

In order to meet your deadlines we respectfully request a proactive approach to requests. Pre-planning is essential. The Business Service Department will make every effort to comply with emergency requests, but it is not always possible. Purchases may be subject to bidding laws and must be made to approved vendors. Once again, a proactive approach will guarantee purchasing guidelines are met. Our goal is to serve you, compile and maintain accurate records, and meet all local, state and federal guidelines.

**Clint Independent School District**

**Activity Fund & Petty Cash**

**Accounting Procedures and Guidelines**

# *Notice of Understanding*

I have read the district Activity Fund & Petty Cash Accounting Procedures and Guidelines. I understand campus and district procedures, guidelines, and policies regarding fundraising. I accept responsibility for the fundraising activity I have requested and agree to adhere to the procedures contained in the manual and provided by my campus or department.

Printed Name: _____ Date:_____

Signature: _____

## Public Notification of Nondiscrimination

It is the policy of Clint ISD not to discriminate on the basis of race, color, national origin, sex, religion, handicap or age in its employment practices as required by Title VI of the Civil Rights Act of 1964, as amended; Title IX of the Education Amendments of 1972; and Section 504 of the Rehabilitation Act of 1973, as amended.